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1906

ACTS

OF THE

GENERAL ASSEMBLY

OF THE

Commonwealth of Kentucky

PASSED AT

The Regular Session of the General Assembly which was begun and held in the City of Frankfort, Kentucky, on Tuesday, January the Second, 1906, and at the Special Session of the General Assembly which was begun and held in the City of Frankfort, on Wednesday, March the Fourteenth, 1906.

PROPERTY OF THE STATE OF KENTUCKY.

LOUISVILLE:
GEO. G. FETTER COMPANY.
1906.

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LAWS

OF

State of Kentucky,

PASSED AT THE REGULAR SESSION OF THE GENERAL ASSEMBLY WHICH
WAS BEGUN AND HELD IN THE CITY OF FRANKFORT ON TUESDAY
THE SECOND DAY OF JANUARY, NINETEEN HUNDRED AND SIX
AND AT THE SPECIAL SESSION OF THE GENERAL ASSEM-
BLY WHICH WAS BEGUN AND HELD IN THE CITY OF
FRANKFORT ON WEDNESDAY THE FOURTEENTH
DAY OF MARCH, NINETEEN HUNDRED
AND SIX.

CHAPTER 1.

AN ACT to enable cities of the first class to construct a comprehensive system for the disposition of sewerage.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. The mayor of any city of the first class may appoint four persons who, with the mayor as a member ex-officio, shall constitute a Sewerage Commission. Of such appointees two shall be members of the Democratic party and two members of the Republican party. Each appointee shall be at least twenty-five years of age and reside within the city, and be the owner in his own right of real estate. No officer or employe of the said city, whether holding a paid or unpaid office, shall be eligible for appointment to the said commission. Such appointees shall be subject to the approval of the board of aldermen. The term of office shall be four years, but if the work herein provided for is sooner completed, such

Sewerage commission to be appointed—eligibility of members—term of office—vacancies, how filled.

term of office shall expire at such completion. Vacancies shall be filled for the unexpired term in the same manner as the original appointment.

Commission incorporated-- organization-- election of chairman, chief engineer, secretary and treasurer--salary of commissioners and other officers.

§ 2. The persons appointed as provided in the first section shall constitute a body corporate under the name of the Commissioners of Sewerage of Louisville, and shall have a capacity to contract and be contracted with, to sue and be sued in that name, and to adopt a seal and alter the same at pleasure. Said commission shall elect a chairman from the appointed members. It shall also elect, by unanimous vote, a chief engineer, not a member of the commission, but such chief engineer shall be removable at the pleasure of a majority of the commission. It shall also, by unanimous vote, elect a secretary and treasurer, not a member of the commission, who shall hold the combined office at the pleasure of a majority of the commission. The commission may appoint such clerks, agents or assistants as it may deem expedient and fix their compensation. The chief engineer shall give his entire attention to the affairs of the commission and shall receive as compensation a salary to be fixed by the general council, not exceeding five thousand dollars per annum. The appointed members of the commission shall each receive a salary, to be fixed by the general council, not exceeding three thousand dollars per annum for the chairman and fifteen hundred dollars per annum for each of the others. The secretary and treasurer shall receive a salary, to be fixed by the commission, not exceeding twenty-five hundred dollars per annum.

Providing for map of city and adjacent territory--report of engineer of cost--employment of consulting engineers--duties and pay.

§ 3. It shall be the duty of the commission to cause to be made a topographical map of the city and such parts of the county adjoining the same as may be necessary. It shall also employ two skilled consulting en-

gineers who, with the chief engineer of the commission, shall report to the commission several systems, and among them what they consider the best system, for the construction, maintenance and operation of a comprehensive system of sewerage for the city, having in view the growth of the city and the extension of its boundaries, and they shall also report the estimated cost of each system. The commission shall have power to pay for the making of such map and also to pay to the consulting engineers such reasonable compensation for their services and expenses as the commission may determine.

§ 4. The chairman, chief engineer and secretary and treasurer of the commission shall each give bond, with approved surety, in such sum as may be fixed by the commission, which bond shall be payable to the commission and oblige the makers thereof to perform faithfully the duties of their several offices, and faithfully account for and pay over all money or other thing of value which may come into their several hands.

Bond of chairman, chief engineer, secretary and treasurer—terms and conditions.

§ 5. When the commission shall have determined what system of sewerage is the most expedient to be adopted, it shall report the same, as well as the other proposed systems, to the mayor, giving a description of the general plan of each of the various systems of construction proposed, and the probable cost of each. The mayor shall lay this report before the general council and the system recommended by the commission shall be adopted and carried out by the commission, unless the system recommended by the commission shall, within thirty days after it has been received by the general council, be rejected and disapproved by a two-thirds vote of all the members of each board of the general council, each of said boards sitting separately. If said system so recommended by the commission be so rejected

Commission to adopt and report systems to mayor; mayor or to present report to council—council may reject and adopt other system.

by the general council, then at any time within thirty days thereafter one or the other of the alternative systems presented as aforesaid to the general council may be considered by it, and of these systems the one shall finally be adopted which shall be approved by a two-thirds vote of all the members of each board of the general council, each of said boards sitting separately, and if none of the systems so submitted receives the necessary two-thirds vote within thirty days after the one recommended by the commission has been rejected as aforesaid, then said commission, with the approval of the mayor, shall have the right to choose a system and carry it out. The general council shall have no power to vary any system proposed and presented by the commission, but must adopt one of those reported in its entirety.

General powers of commission—special powers of commission.

§ 6. Said commission shall have full power and authority to carry out the purposes of this act, among which powers shall be the following; that is to say:

(1) To make all such preliminary investigations and to do all such preliminary work as should, in its judgment, precede the actual projection, construction and establishment of a system of sewerage.

(2) To construct and establish all such local, district, lateral, intercepting, outfall or other sewers and all such conduits, drains and pumping or other plants, and all such buildings, structures, works, apparatus or agencies, and to lay all such mains and pipes within the said city or in the county in which such city is located, as it may deem expedient for carrying said system of sewerage projected and adopted into full effect.

(3) To incorporate with said system of sewerage or otherwise utilize for the purpose of this act, so far as it may deem expedient, any or all public sewers or

drains, including storm water sewer and drains, and any and all of their appurtenances, either in their present condition or with such repairs, modifications or changes as said commission may see fit to make, and to enlarge or extend or to condemn, close up, abolish or destroy, in its discretion, any or all of such existing public sewers or drains, or to alter their functions or to increase their burdens as it may think best.

(4) Besides the chief engineer, the commission may appoint or employ such other professional or technical advisers and experts and such agents, assistant, clerks, employes and laborers, skilled or unskilled, of all kinds, as it may deem requisite for the due and proper execution of the duties devolved upon it by this act, and may fix their respective compensation and remove or discharge them at pleasure, and may exact from any of its officers or employes such indemnity bonds for the proper performance of their respective duties as it may deem proper.

(5) To establish and enforce such reasonable rules and regulations for its own government and for the supervision, protection, management and conduct of its work as it may deem expedient.

(6) To make and enter into, in its name, any and all contracts, agreements or stipulations germane to the scope of its duties and powers under this act.

(7) To purchase, hire or otherwise obtain the use of all such machinery, tools, implements, supplies, appliances, materials and working agencies as it may need for its purposes.

Provided, That this enumeration of special powers in the subdivisions of this section shall not be construed as restricting in any degree the scope of the general powers hereinbefore conferred upon the commission.

Commission
may acquire
property—pro-
visions for con-
demnation.

§ 7. Said commission may acquire, by gift, purchase or lease, or by condemnation, any land or property situated wholly or partly within the city or within the county in which such city is located, or any interest, franchise, easement, right or privilege therein which may be required for the purpose of constructing, establishing, maintaining and operating such sewerage system. The method of condemnation of property shall be the same as that provided for the condemnation for appropriate municipal purposes by cities of the first class.

Notice to per-
sons to move
pipes, etc.—
method to be
prescribed by
ordinance.

§ 8. All individuals or corporations having buildings, structures, works, conduits, mains, pipes, tracks, or other physical obstruction in, over or upon the public streets, lanes, alleys, or highways which shall interfere with or impede the progress of said sewerage system when in process of construction and establishment, shall, upon reasonable notice from said commission, promptly so shift, adjust, accommodate or remove the same, at their own cost and expense, as fully to meet the exigencies occasioning such action, and the general council shall have full power, by ordinance, to prescribe the penalty for such failure.

Commission
to superintend
work, or cause
it to be done
with consent of
engineer.

§ 9. All work done or supplies or material purchased in carrying out the purposes of this act, when involving an expenditure of five hundred dollars or more, shall be by contract awarded to the lowest and best bidder; but the commission, with the consent of four of the members, may itself do any part or parts of such work under such conditions as it may prescribe, by day labor, whenever the chief engineer, in writing, shall recommend that course. All bids, or parts of bids, for any such work or supplies of materials may be rejected by said commission.

§ 10. And when any portion of said sewerage system

shall be complete and ready for active operation, the commission shall restore the street, alley or other public way through which said completed work extends, to its original condition as near as practicable, and then notify the Board of Public Works and turn over said completed portion to such board, and the same shall thereafter be under the exclusive control of said Board of Public Works.

Commission to restore street—work when completed to be turned over to the Board of Public Works.

§ 11. In order to provide money for the projection, construction and establishment of said sewerage system, the general council may adopt an ordinance submitting to the voters of the city, at the November election, 1906, the question whether bonds of the city shall be issued for the purpose of carrying out the work herein provided for. The ordinance shall provide the date and maturity of such bonds, the rate of interest they shall bear and the total amount to be issued, which shall not exceed four million dollars; and the ordinance shall also contain the necessary details in reference to the execution and delivery of said bonds, their denominations, coupons to be annexed, tax to be levied to pay the interest and a sinking fund to retire such bonds at maturity. Said ordinance for the submission of the question of issuing bonds to the people may be adopted by the general council either prior or subsequent to the selection of the system to be used in the construction of said sewerage system.

Bonds to extent of four million dollars may be issued to build sewer system.

§ 12. If the voters of the city shall determine that such bonds shall be issued, they shall, when so issued, be placed under the control of said commission, who shall determine when and at what price and how they shall be sold; provided, that no such bonds shall be sold for less than par, and provided, further, that any premium which may be obtained from said bonds shall con-

Bonds, how sold—proceeds to be placed on deposit—how withdrawn.

stitute a part of the sinking fund for their ultimate retirement. As the said bonds are sold, their proceeds shall go to the credit of the commission in the same depositories which are selected for the deposit of the funds of the Sinking Fund Commissioners of the city, and upon the same agreement as to interest, and shall be withdrawn only upon the checks of the secretary and treasurer of the commission, countersigned by the chairman, accompanying a voucher approved by the chief engineer.

Disbursements
—commission
authorized to
incur indebtedness—city's
liability.

§ 13. All disbursements of the commission, including compensation to its members, or officers, engineers, agents, and others employed by it, shall come out of the proceeds of the sale of the said bonds; provided, however, that the commission shall have the right to borrow enough money to defray the liabilities incurred by it up to the time it shall receive such proceeds, and in the event that the voters of the city shall reject the said ordinance, then the city shall be responsible for the repayment of all money so borrowed, and provided that in the event the said ordinance to be submitted to the people is not adopted by them, then on the first day of December, 1906, the powers herein granted to the said commission shall cease and the said commission shall stand dissolved.

Property of
commission to
be vested in
city.

§ 14. Upon the dissolution of the said commission, as provided in section 13, or upon its dissolution growing out of its completion of the work and the consequent expiration of the terms of the members of the commission, all property, real, personal and mixed, franchises, easements, maps, plans, books, and papers shall, by operation of law, and whether acquired by gift, purchase, condemnation or any other method, vest in and become the property of the city, and all money then in the hands

of the commission shall be by it turned over to the city to be used first to defray any liabilities which have been incurred by the commission, and, second, the balance, if any, to be paid into the hands of the commissioners of the sinking fund of such city, to be used by them as a sinking fund for the bonds hereinbefore provided for.

§ 15. Section 2825, Kentucky Statutes, vesting a certain exclusive control in the Board of Public Works, shall, to the extent that it conflicts with this act, stand repealed; provided, that such exclusive control of the Board of Public Works shall attach and thereafter continue as provided in section 10 of this act.

Section 2825, Kentucky Statutes, repealed in part—left in force on completion of work.

§ 16. This act shall become a law from and after its passage, there being an emergency for the immediate taking effect of this act by reason of the fact that cities of the first class are in urgent need of a comprehensive system of sewerage.

Approved February 19, 1906.

CHAPTER 2.

AN ACT to amend section 540, chapter 32 of the Kentucky Statutes.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section 540 of the Kentucky Statutes be, and the same is hereby, amended by adding to said section the following: "The corporation shall pay to the Secretary of State a fee of twenty-five cents per one hundred words for recording the articles of incorporation, said fees to be turned into the State Treasury," so that said section, when amended, shall read as follows:

Fees of Secretary of State for recording articles of incorporation.

“§ 540. The articles shall be signed and acknowledged by the parties thereto before any officer authorized to take acknowledgements to deeds, and recorded in the county clerk's office of the county in which its principal office or place of business is to be located, and a copy thereof shall be filed and recorded in the office of the Secretary of State; and said articles, or a certified copy thereof, may be used as evidence in any action for or against such corporation; and all amendments thereto shall become a part of the original articles. The corporation shall pay to the Secretary of State a fee of twenty-five cents for one hundred words for recording the articles of incorporation, said fees to be turned into the State Treasury.”

§ 2. Whereas, some doubt exists as to the right of the Secretary of State to charge for such recording, an emergency is hereby declared to exist, and this act shall take effect from and after its passage.

Approved February 21, 1906.

CHAPTER 3.

AN ACT creating the Thirty-second Judicial District of Kentucky, fixing the time of holding courts thereof, providing for the election of a circuit judge and Commonwealth's attorney and changing the Nineteenth and Twentieth Judicial Districts of Kentucky, so as to provide for said Thirty-second District, and fixing the time for holding the courts in said Nineteenth and Twentieth Districts.

WHEREAS, There has been a large increase of population and a large development of resources in the present nineteenth and twentieth districts of Kentucky, so much so that it is impossible for the judges to do the work required of the courts in said districts, in the time now allotted by law, or which can be allotted, and,

WHEREAS, By reason of these facts, the business of said districts is congested and, in some of the counties it is impossible to complete the business in the time fixed by law; now, therefore,

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. The Thirty-second Judicial District of Kentucky shall be composed of the counties of Carter, Elliott, Lawrence and Morgan. Thirty-second Judicial District established.

The Twentieth District, Boyd, Greenup and Lewis.

The Nineteenth District, Fleming, Mason and Bracken.

§ 2. The present judge and Commonwealth's attorney in said Nineteenth and Twentieth Districts shall remain and be unchanged for the time provided by law. Assignment of judge and Commonwealth's attorney.

§ 3. The Governor shall appoint and commission a circuit judge and Commonwealth's attorney in the Thirty-second District, who shall hold their offices until their successors are elected and qualified. An election shall be held in said district to elect a circuit judge and Commonwealth's attorney at the regular November election, 1907, to succeed the officers appointed under this act. Governor to appoint judge and Commonwealth's attorney in Thirty-second District.

§ 4. The time for holding courts in said three districts shall be as follows: Time of holding courts in Nineteenth, Twentieth and Thirty-second Districts.

Thirty-second District—Lawrence county, at Louisa, second Monday in January, fourth Monday in April, and second Monday in September, and continue each term twenty-four juridical days.

Elliott county, at Martinsburg, second Monday in February, third Monday in May and first Monday in October, and continue each eighteen juridical days.

Carter county, at Grayson, first Monday in March, first Monday in June and fourth Monday in October, and continue each eighteen juridical days.

Morgan county, at West Liberty, fourth Monday in March, fourth Monday in June and third Monday in November, and continue each eighteen juridical days.

Twentieth District—Boyd county, at Catlettsburg, first Monday in January, third Monday in April, first Monday in September, and continue each thirty-six juridical days.

Greenup county, at Greenup, third Monday in February, first Monday in June and third Monday in October, and continue each twenty-four juridical days.

Lewis county, at Vanceburg, third Monday in March, first Monday in July and third Monday in November, and continue each twenty-four juridical days.

Nineteenth District, Mason county, at Maysville, first Monday in January, third Monday in April and fourth Monday in September, and continue each thirty-six juridical days.

Bracken county, at Brooksville, third Monday in February, first Monday in June and third Monday in October, and continue each twenty-four juridical days.

Fleming county, at Flemingsburg, third Monday in March, first Monday in July and third Monday in November, and continue each twenty-four juridical days.

Approved February 21, 1906.

CHAPTER 4.

AN ACT to create the Thirty-third Judicial District of Kentucky and to change the Twenty-sixth, Twenty-seventh and Twenty-eighth Circuit Court Judicial Districts of Kentucky, and to provide for the holding of courts in the said Twenty-sixth, Twenty-seventh, Twenty-eighth and Thirty-third Districts, and to provide for judges and Commonwealth's attorneys for same.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. The Twenty-sixth District shall consist of the counties of Bell, Harlan and Whitley.

The Twenty-seventh District shall consist of the counties of Clay, Jackson, Knox and Laurel.

The Twenty-eighth District shall consist of the counties of Clinton, Pulaski, Rockcastle and Wayne.

The Thirty-third District shall consist of the counties of Leslie, Letcher, Owsley and Perry.

§ 2. The Hon. M. J. Moss, present judge of the Twenty-sixth Judicial District, shall be, and remain during the term of office for which he was elected, the judge of the Twenty-sixth Judicial District, as changed by this act.

The Hon. H. C. Faulkner and the Hon. William Lewis shall be, and remain, judge and Commonwealth's attorney, respectively, of the Twenty-seventh Judicial District, as changed by this act, during the term of office for which they were elected judge and Commonwealth's attorney, respectively.

The Hon. M. L. Jarvis and the Hon. James N. Sharp shall be, and remain, judge and Commonwealth's attorney, respectively, of the Twenty-eighth Judicial District, as changed by this act, during the term of office for which they were elected judge and Commonwealth's attorney, respectively.

The Hon. Ira Fields, present Commonwealth's attorney of the Twenty-sixth Judicial District, who resides in Letcher county, shall be, and remain Commonwealth's attorney of the new Thirty-third District, as constituted by this act, during the term for which he was elected.

The Governor shall appoint a judge of the Thirty-third Judicial District, as constituted by this act, and such judge shall hold office until his successor is elected and

Twenty-sixth,
Twenty-seventh,
Twenty-eighth
and Thirty-
third Judicial
Districts estab-
lished.

Judge and
Common-
wealth's attor-
neys assigned—
Governor to ap-
point.

qualified at the regular November election in such district in the year 1909. The Governor shall appoint a Commonwealth's attorney for the Twenty-sixth Judicial District, as constituted under this act, who shall hold his office until his successor shall be elected and qualified at the regular November election in such district in the year 1909.

Time of holding courts.

§ 3. The courts in the Twenty-sixth, Twenty-seventh, Twenty-eighth and Thirty-third Judicial Districts, and in the several counties composing same, shall be held at the following times and places, and for the time hereinafter set out:

Twenty-sixth District.—Bell county, at Pineville, on the first Monday in January, and to continue thirty juridical days; fourth Monday in April, and to continue twenty-four juridical days; first Monday in September, and to continue thirty-six juridical days.

Harlan county, at Harlan Court-house, on the second Monday in February, and continue eighteen juridical days; fourth Monday in May, and to continue twelve juridical days; third Monday in October, and to continue eighteen juridical days.

Whitley county, at Williamsburg, second Monday in March, and continue thirty juridical days; second Monday in June, and continue twenty-four juridical days; second Monday in November, and continue thirty-six juridical days.

Twenty-seventh District.—Jackson county, at McKee, first Monday in January, and continue twelve juridical days; third Monday in April, and continue twelve juridical days; second Monday in September, and continue twelve juridical days.

Clay county, at Manchester, third Monday in January, and continue eighteen juridical days; first Monday

in May, and continue twelve juridical days; fourth Monday in September, and continue twenty-four juridical days.

Laurel county, at London, second Monday in February, and continue twenty-four juridical days; third Monday in May, and continue eighteen juridical days; fourth Monday in October, and continue twenty-four juridical days.

Knox county, at Barbourville, second Monday in March, and continue twenty-four juridical days; second Monday in June, and continue twenty-four juridical days; fourth Monday in November, and continue twenty-four juridical days.

Twenty-eighth District.—Clinton county, at Albany, first Monday in January, and continue twelve juridical days; fourth Monday in April, and continue six juridical days; first Monday in September, and continue twelve juridical days.

Wayne county, at Monticello, third Monday in January, and continue eighteen juridical days; first Monday in May, and continue eighteen juridical days; third Monday in September, and continue twenty-four juridical days.

Pulaski county, at Somerset, second Monday in February, and continue thirty-six juridical days; fourth Monday in May, and continue twenty-four juridical days; fourth Monday in October, and continue thirty-six juridical days.

Rockcastle county, at Mt. Vernon, fourth Monday in March, and continue twenty-four juridical days; fourth Monday in June, and continue eighteen juridical days; second Monday in December, and continue twelve juridical days.

Thirty-third District.—Letcher county, at Whites-

burg, second Monday in January, and continue eighteen juridical days; third Monday in April, and continue twelve juridical days; second Monday in September, and continue eighteen juridical days.

Leslie county, at Hyden, first Monday in February, and continue twenty-four juridical days; first Monday in May, and continue eighteen juridical days; first Monday in October, and continue twenty-four juridical days.

Perry county, at Hazard, first Monday in March, and continue eighteen juridical days; fourth Monday in May, and continue eighteen juridical days; second Monday in November, and continue twenty-four juridical days.

Owsley county, at Booneville, fourth Monday in March, and continue twelve juridical days; third Monday in June, and continue twelve juridical days; second Monday in December, and continue twelve juridical days.

§ 4. This act shall take effect and be in force from and after the first day of July, 1906.

Approved February 21, 1906.

CHAPTER 5.

AN ACT to amend section 4692 of the Kentucky Statutes, being a portion of chapter 126, title "Treasurer—State."

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Governor and
Treasurer to
designate State
depositories.

§ 1. That section 4692 of the Kentucky Statutes, being a portion of chapter 126 of the Kentucky Statutes, title, "Treasurer—State," be amended by striking therefrom the words, "nor more than five," in the third line of said section, and the words, "one hundred," in the

fourth line, and insert in lieu thereof the word "fifty," as printed in said Kentucky Statutes, so that said section when amended shall read as follows:

"The Treasurer shall designate in writing to the Governor, to be entered on the Executive Journal, not less than three solvent banks, each having a paid-up capital of not less than fifty thousand dollars, as State depositories; and all public money of the State now in or hereafter received into the Treasury shall be deposited in said depositories in amounts as nearly equal to the capital stock of the bank as convenience will permit; and the Governor or the Treasurer may, from time to time, as may seem necessary, examine into the condition of the State depositories and the manner in which the State's account is therein kept, and if it shall at any time appear that the capital of any depository has become impaired, the Treasurer shall have power to cause the State's deposits to be withdrawn therefrom, and shall, in like manner, name another depository, which, when so named, shall, with its president and cashier, be subject to the provisions of this law. For services rendered by said depositories, there shall be no charges made of any character or description. The depositories selected shall each pay to the Commonwealth, in proportion to the deposits received, interest at such rate per annum as may be agreed upon between the Treasurer and the depositories upon the average daily deposits on hand at the close of banking hours, the same to be paid to the Treasurer at the end of each six months, commencing with the date of the deposit."

§ 2. Whereas, large sums of money would be saved to the State by the immediate adoption of this amendment, an emergency is declared to exist and this amendment shall take effect and be in force from and after its approval by the Governor.

Approved February 26, 1906.

CHAPTER 6.

AN ACT authorizing the Court of Appeals to appoint a commissioner of the Court of Appeals.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Commissioner
of appeals—
qualification
and salary.

§ 1. The judges of the Court of Appeals, a majority of them concurring, are hereby authorized to appoint a Commissioner of Appeals, who shall hold office at the pleasure of the court and shall discharge such duties as may be assigned him by the court. The commissioner must possess the qualifications of a judge of the Court of Appeals; he shall receive the same salary and be paid in the same way. When the business of the court does not require him, the court shall terminate the appointment of said commissioner.

§ 2. WHEREAS, The Court of Appeals is now considerably behind the docket; and,

WHEREAS, The business of the court is steadily increasing, and a delay of justice is in many cases a denial of justice, an emergency exists and this act shall take effect from its passage and approval by the Governor.

Approved February 26, 1906.

CHAPTER 7.

AN ACT relating to the possession of land and interests therein, where there has been or may be a severance of the mineral or other interests from the surface.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Possession of
surface posses-
sion of mineral.

§ 1. Wherever the mineral or other interests in or rights appurtenant to land in this Commonwealth have heretofore passed, or shall hereafter pass, in any way,

from a claimant in possession of the surface of said land, the continuity of the possession of such mineral, interests and rights shall not be deemed thereby to have been, or to be, broken; but the possession of the surface by the original claimant thereof, from whom such mineral, interests or rights passed, or by those claiming through or under him, or by virtue of a judgment against him in an action to which the holder of said mineral, interests or rights is not a party, shall be deemed to have been, and hereafter to be, the possession of such mineral, interests and rights in said land for the benefit of said person, his heirs and assigns, to whom said mineral, interests or rights have or shall have passed as aforesaid.

Approved February 26, 1906.

CHAPTER 8.

AN ACT for the benefit of the Eastern Kentucky Asylum for the Insane at Lexington.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That there is hereby appropriated out of the general revenue of the State for the benefit of the Eastern Kentucky Asylum for the Insane, at Lexington, to be expended by the Board of Commissioners thereof, as hereinafter set forth, the following named sum for the specific purpose of construction and equipment of the same herein named, and set forth as follows; to-wit:

Appropriation
of \$12,500 for
laundry building,
etc.

For laundry building and equipment of same, \$12,500.

§ 2. The money hereby appropriated shall be drawn on drafts of the Board of Commissioners of said institution and upon such draft or drafts, not exceeding in the aggregate the sum aforesaid, being made upon him,

Money, how
to be expend-
ed.

the Auditor of Public Accounts shall draw his warrant or warrants upon the Treasurer of this State in favor of the treasurer of said asylum for any sum or sums of money not exceeding the amount hereby appropriated to said institution, but no part of such money shall be drawn from the treasurer of such institution except in payments for work and improvements mentioned in section 1 of this act.

Bids for construction.

§ 3. The president of the Board of Commissioners shall advertise for bids for furnishing all labor and materials of every kind and description necessary for the construction, erection and completion of the buildings, the making of the improvements and repairs, mentioned in section 1, except such labor and materials, if any, as may be furnished by the employes or patients of said institution; and all such bids shall be opened in the presence of the Board of Commissioners, and it shall be the duty of the latter to accept such bid or bids as it may deem the lowest and best; and if, in its judgment, all or any of such bids shall be unsatisfactory, said Board of Commissioners may reject any and all such bids, and re-advertise for others in the same manner, and so on until it shall be satisfied to accept bids and tenders; and when contracts for the erection of said building and its equipment, the furnishing of labor and materials and the doing of the work and making the said repairs and improvements shall have been in accord with said bids made and entered into, the Board of Commissioners shall retain from the contract price thereof amount sufficient to secure the faithful and complete performance of any and all such contracts, and shall not pay the money so retained, nor any part thereof, until such contract shall have been fully and faithfully performed, and the work accepted and approved by the Board of Commissioners.

§ 4. The Board of Commissioners of said institution shall not pay, or cause to be paid, any part of the money ^{Payment of itemized accounts.} appropriated by this act to any contractor, or other person or persons, employed in the construction, erection or furnishing material for the erection, work and repairs authorized by this act, until such contractor or contractors, or other persons aforesaid, shall deliver to said board, or its president thereof, an itemized statement and account of all materials so furnished, or labor performed, for which payment may be requested or demanded, which said itemized statement or account shall be approved and endorsed by the architect or superintendent employed by said Board of Commissioners and verified by the oath of such contractor or other person or persons presenting such accounts for payment; and if such account is found to be just and correct, and is approved by the board, the secretary of the Board of Commissioners shall note the said facts in the form of a certificate on or appended to such itemized account and the same shall be paid as other accounts or bills or claims against said institution are paid, by order of the Board of Commissioners thereof, but the money hereby appropriated shall be kept separate and apart from the other funds of the institution, and all accounts and expenditures thereof shall be kept and stated, and accounted for in separate and distinct statements and accounts of disbursements.

§ 5. The Board of Commissioners shall, within three months after the completion of the buildings and improvements provided for in the first section hereof, make an itemized statement, showing each and every item of expenditure made by said board, under the provisions of this act, verified by the oath of the president of the board, which statement shall be filed with the Auditor ^{Statement to be filed with Auditor.}

of Public Accounts, accounting for all money appropriated by this act to said institution, and upon such settlement and statement said Board of Commissioners shall pay back into the treasury any unexpended balance made to said institution which may remain in the hands of said institution.

§ 6. Because of the urgent need of the buildings and improvements herein contemplated, an emergency is declared to exist, and this act shall take effect from and after its approval by the Governor.

Approved February 26, 1906.

CHAPTER 9.

AN ACT to appropriate funds for the improvement of the Western Kentucky Asylum for the Insane at Hopkinsville, Kentucky.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Appropriation
for buildings.

§ 1. That there is hereby appropriated out of the general revenue of the State for the benefit of the Western Kentucky Asylum for the Insane at Hopkinsville, to be expended by the Board of Commissioners thereof as hereinafter set forth, the following sums for the specific purpose of constructing and equipping the same as herein named and set forth as follows, to-wit:

For laundry building and equipment of same...	\$15,000
For engines and dynamos.....	7,000
For ice machine.....	3,000
For baker shop and equipment of same.....	5,000
For cold storage and equipment of same.....	4,000
For equipment of kitchen.....	1,000
Total	<u>\$35,000</u>

§ 2. The money hereby appropriated shall be drawn ^{Money, how}
on draft of the Board of Commissioners of said institu-^{expended}
tion and upon such draft or drafts, not exceeding in
the aggregate the sum aforesaid, being made upon him,
the Auditor of Public Accounts shall draw his warrant
or warrants upon the Treasurer of this State in favor
of the treasurer of said asylum for any sum or sums
of money not exceeding the amount hereby appropriated
to said institution, but no part of such money shall be
drawn from the treasury of said institution except in
payments for work and improvements mentioned in sec-
tion 1 of this act.

§ 3. The president of the Board of Commissioners ^{Bids for con-}
shall advertise for bids for furnishing all labor and^{struction.}
materials of every kind and description necessary for the
construction of the buildings and the making of the im-
provements and repairs mentioned in section 1, except
such labor and materials, if any, as may be furnished
by the employes or patients of said institution, and all
such bids shall be opened in the presence of the Board
of Commissioners, and it shall be the duty of the latter
to accept such bid or bids as it may deem the lowest
and best, and if in its judgment all or any of such bids
shall be unsatisfactory, said Board of Commissioners
may reject any and all such bids and re-advertise for
others in the same manner and so on until it shall be
satisfied to accept bids and tenders, and when contracts
for the erection of said buildings and their equipment,
furnishing of labor and materials, and the doing of the
work, and making the said repairs and improvements
shall have been in accord with said bids made and en-
tered into, the Board of Commissioners shall retain from
the contract price thereof sufficient to secure the faith-
ful and complete performance of any and all such con-

tracts and shall not pay the money so retained, nor any part thereof, until such contract shall have been fully and faithfully performed, and the work accepted and approved by the Board of Commissioners.

Payment of
itemized ac-
counts.

§ 4. The Board of Commissioners of said institution shall not pay, or cause to be paid any part of the money appropriated by this act to any contractor or other person or persons employed in the construction, erection or furnishing the material for the erection, work and repairs, authorized by this act, until such contractor or contractors or other persons aforesaid shall deliver to said board, or its president thereof, an itemized statement and account of all material so furnished or labor performed for which payment may be requested or demanded, which itemized statement or account shall be approved and endorsed by the architect or superintendent employed by the said Board of Commissioners and verified by the oath of such contractor or other person or persons presenting such accounts for payment. If such account is found to be just and correct and is approved by the board, the secretary of the Board of Commissioners shall note the said fact in the form of a certificate on or appended to such itemized account and the same shall be paid as other accounts or bills or claims against said institution are paid by order of the Board of Commissioners thereof, but the money appropriated shall be kept separate and apart from the other funds of the institution, and all accounts and expenditures thereof shall be kept and stated and accounted in separate and distinct statements and accounts of disbursements.

Statement
filed with the
Auditor.

§ 5. The Board of Commissioners shall, within three months after the completion of the building and improvements provided for in the first section hereof, show-

ing each and every item of expenses made by said board under the provisions of this act, verified by the oath of the president of the board, which statement shall be filed with the Auditor of Public Accounts, accounting for all money appropriated by this act to said institution, and upon such settlement and statement said Board of Commissioners shall pay back into the treasury any unexpended balance made to said institution which may remain in the hands of said institution.

§ 6. Because of the urgent need of the buildings and improvements herein contemplated, an emergency is declared to exist, and this act shall take effect from and after its approval by the Governor.

Approved February 26, 1906.

CHAPTER 10.

AN ACT to promote the sheep industry and provide a tax on dogs.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. Each year every dog over four months old shall ^{Dogs to be listed.} be listed for taxation as herein provided, either by the owner or by the assessor in the name of the owner, without fixing any valuation thereto. Provided, The owner may, if he so desires, affix any value thereto he wishes. Every person who keeps or harbors a dog, or who knowingly permits the keeping or harboring of a dog upon his premises, shall, for the purposes of listing and taxation, be deemed the owner thereof; and the assessor and his deputies shall ascertain the owner or harbinger of each dog within his territory, and list and return the same by magisterial districts. The Auditor shall provide blank spaces in assessors' books and sched-

ules, and the assessor, in listing a dog, shall enter its description upon the schedule, stating the kind, sex, age, color, size and name, if any.

Tax of \$1.00
levied—sepa-
rate accounts
to be kept.

§ 2. The owner of every dog over four months of age shall pay a license tax thereon of one dollar. The first assessment under this act shall be made in the year 1906, between the fifteenth day of September and the thirty-first day of December. Said license tax shall be due and collectible as other taxes, and collected by the sheriff and reported to the Auditor and paid to the Treasurer, but the sheriff shall keep such license tax on dogs separate from other funds, and so report to the Auditor and pay to the Treasurer, and the Treasurer and Auditor shall keep separate accounts of such taxes by counties. The amount collected by license tax on dogs shall be used to indemnify losses by the killing or injuring of sheep by dogs, as herein provided.

Payment for
sheep killed
by dogs.

§ 3. Whenever any sheep are killed or injured by dogs, the owner or person having custody of same shall, without delay and within twenty-four hours after such killing or injury is made known to him, notify the magistrate in whose district the sheep are located and make affidavit setting forth the number of sheep killed and the number injured, the kind, grade or quality, amount and nature of injury thereto, and that such damage was not caused in whole or in part by a dog owned or harbored by him, and that he does not know whose dog caused the damage, or, if known, and such account reduced to judgment could not be collected on execution. The magistrate shall then appoint two disinterested and discreet freeholders of the neighborhood where the injury was done, to appraise the damage, and shall furnish them with claimant's affidavit or a copy thereof, and the appraisers shall forthwith examine such sheep

and make a written report on the claim to the magistrate, who shall forthwith forward the claimant's affidavit and the appraiser's report to the county clerk, together with his recommendation endorsed thereon. The clerk shall file same in his office and endorse thereon the date of such filing. The magistrate and each of the appraisers shall be allowed fifty cents for their services, to be paid out of the dog tax fund of such county as other claims.

§ 4. At each meeting of the fiscal court the claims for loss or damage to sheep, which have been filed not less than thirty days prior to such meeting, shall be taken up and considered, and rejected, or, if correct and just, allow the same, or such parts thereof as may be deemed right: Provided, That the fiscal court may require additional evidence on any such claims, either by oral testimony or affidavits. Such claims as are allowed shall be filed with the Auditor, who shall, after the first of January of each year, take up all such claims by counties, and draw his warrants upon the Treasurer in favor of claimant for the amount allowed by the fiscal court: Provided, If the amount of the dog tax fund to the credit of any county be not sufficient to pay all claims for such county, the Auditor shall pro rate the claims from such county. Any surplus remaining to the credit of a county after all such claims are allowed shall be transferred to the credit of the school fund of such county.

Claims to be considered by fiscal court and certified to Auditor.

§ 5. Every person owning or harboring a dog shall be liable to the party injured for all damages done by such dog; but no recovery shall be had for personal injuries to any person when they are upon the premises of the owner of the dog after night, or upon the owner's premises engaged in some unlawful act in the day time.

Owners liable for damages—dogs to be killed.

Whenever recovery is had before any court for damages to sheep by a dog, the court may order the defendant to kill or cause to be killed such dog within two days after the rendition of the judgment.

Damages to
dog recover-
able.

§ 6. Any dog returned for taxation and the tax on which is paid when due, shall be regarded as property and shall be entitled to the same protection as live stock. The owner of any dog listed for taxation which may be injured or killed contrary to law, or carried or enticed away from the premises of the owner or harborer, for the purpose of killing or injuring such animal, or depriving the owner thereof, may recover exemplary damages of the person for so killing or injuring or enticing away such dog: Provided, That in the trial of any action for damages arising under this section it shall be competent to offer in evidence whether in listing such dog any value was affixed by the owner and the amount of such valuation. And any person violating the provisions of this section shall be liable to prosecution as in case of injuring any live stock or personal property of another.

Penalty for
failure to list
and pay tax—
duty of sheriff.

§ 7. Any owner or harborer of a dog, subject to be taxed, who shall fail or refuse to list the same with the assessor, shall be fined in any sum not exceeding \$10 for each dog he so fails or refuses to list for taxation; and any person who shall keep or harbor a dog upon his premises or elsewhere, and who fails or refuses to pay the tax thereon when due, shall be fined in any sum not exceeding \$25 for each offense and, upon conviction, the judgment may include an order requiring such dog to be killed, which order may be executed by any peace officer, who shall be allowed \$1 therefor, to be taxed as costs. It shall be the duty of the sheriff and his deputies, and each constable in his district, to kill

or cause to be killed any dog, the owner of which has failed or refused to pay the tax thereon when due, and for each dog so killed, without the order of a court, such officer shall be allowed by the fiscal court fifty cents, to be paid out of the dog tax fund. For the purpose of this act, the tax on dogs shall be considered due on the first day of March of each year: Provided however, The sheriff may collect such tax at any time and in such manner as taxes are now collectible by law.

§ 8. If any person shall willfully poison any dog not his own, and not upon the premises of the one so poisoning, shall be fined not less than \$5 nor more than \$25. Any person violating the provisions of this section shall be liable in damages for any dog poisoned thereby. But nothing herein shall be construed to affect or render invalid any ordinance of any city providing for killing dogs running at large.

Penalty for poisoning dog—city ordinances not affected.

§ 9. A justice of the peace, on proof that any dog is mad, or has been bitten by a mad dog, or has killed or wounded any sheep, shall order such dog to be killed; and the officer who executes the order shall be paid one dollar by the owner of the dog and collected as costs. If any person shall conceal a dog so ordered to be killed, or prevent the execution of the order, he shall be fined \$5 for every day he shall so offend. Any mad dog or dogs having the disease known as the “rabies” may be killed by any person.

Dogs may be killed—penalty for preventing killing.

§ 10. That an act, entitled “An act to amend chapter 29, General Statutes,” approved May 17, 1886, be, and the same is hereby, repealed and all laws in conflict with this act are, to the extent of such conflict, hereby repealed.

Repealing clause.

Approved March 1, 1906.

CHAPTER 11.

AN ACT providing the manner of adding one additional judge to circuit courts of continuous session in counties constituting separate judicial districts, having one judge, and establishing the divisions thereof.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Counties having population of 75,000 may have two judges.

§1. Each county having a city of twenty thousand inhabitants, and a population, including said city, of forty thousand inhabitants or more, may constitute a district, and when its population reaches seventy-five thousand, the General Assembly may provide that such county shall have an additional judge, and such district may have a judge for each additional fifty thousand population above one hundred thousand.

Court divided.

§ 2. Whenever the General Assembly shall declare such county entitled to an additional circuit court judge, the circuit court of said county shall be divided into two divisions; one of the divisions to be known and designated the Criminal, Common Law and Equity Division, and the other the Common Law and Equity Division. The judge of the court at the time the additional judge is provided shall be the judge of the Criminal, Common Law and Equity Division, and the added judge to be the judge of the Common Law and Equity Division.

Appointment, qualification and terms of officers.

§ 3. Within sixty days after any of said circuit court districts shall be entitled to an additional judge, and an additional judge for said district shall be provided by law, the Governor shall appoint a person having the qualifications of circuit court judges to preside over the Common Law and Equity Division of said court, and said person when appointed shall be commissioned by the Governor as judge of the Common Law and Equity

Division of said court, and shall enter upon the duties of said office as soon as he shall have qualified, and shall continue in office until the next regular election, and until his successor is elected and qualified. At the next regular election which shall occur not earlier than three months after the creation of said office, an election shall be held to fill said office, and said office shall then be filled by election until the regular election at which all other circuit court judges are elected, at which time and thereafter said judge shall be elected for the same term and shall assume his office at the same time that other circuit court judges are elected and assume their offices. The person or persons appointed to fill the office or offices, which may be created under this law, shall hold their offices until the first Monday in January next succeeding the time at which an election is held to fill said office.

§ 4. WHEREAS, The business of circuit courts of this Commonwealth entitled to an additional judge has accumulated to such an extent as to seriously impair and retard the administration of justice therein, and for the relief thereof, an additional judge is essential in such districts, an emergency is hereby declared, and this act shall take effect and be in force from and after its passage.

Approved March 2, 1906.

CHAPTER 12.

AN ACT to authorize and to add one additional judge to the circuit court for the Sixteenth Circuit Court District, and providing for the appointment and election thereof.

WHEREAS, The population of the Sixteenth Circuit Court District now exceeds seventy-five thousand inhabitants, and,

WHEREAS, It is impossible for one judge to dispose of the business of said court with reasonable dispatch, and the number of cases upon the docket of said court is constantly increasing, therefore,

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Additional
circuit judge.

§ 1. That one additional judge of the circuit court for the Sixteenth Circuit Court District is hereby authorized and added to said court.

Two divisions
of the court.

§ 2. Such additional judge shall preside over the common law and equity division of said court.

Governor to
appoint—term
of office—elec-
tion to be held.

§ 3. Within sixty days after this act shall have become operative, the Governor shall appoint a person having the qualifications of a circuit judge to preside over the common law and equity division of the Sixteenth Circuit Court District, who, when appointed, shall be commissioned by the Governor as judge of the common law and equity division of the Sixteenth Circuit Court District, and shall enter upon the duties of the office as soon as he shall have qualified, and shall continue in office until the first Monday in January, nineteen hundred and seven, and until his successor is elected and shall have qualified.

An election of such additional judge shall be held at the regular election to be held on Tuesday next after the first Monday in November, one thousand nine hundred and six, and, after qualifying, as provided by law, the judge so elected shall enter upon the duties of the office upon the first Monday in January, one thousand nine hundred and seven, and continue in office until the first Monday in January, one thousand nine hundred and ten, and until his successor shall have been elected and qualified.

The judge so elected shall be commissioned by the Governor as judge of the Common Law and Equity Division of the Sixteenth Circuit Court District.

At the regular election to be held on the first Tuesday after the first Monday in November, one thousand nine hundred and nine, and every six years thereafter, such additional judge shall be elected, as other circuit court judges are required to be elected, and shall enter upon the duties of the office on the first Monday in January next succeeding his election.

§ 4. Whereas, the dockets of the Sixteenth Circuit Court District are so overcrowded as to seriously delay the administration of justice in said court, an emergency exists, and this act shall take effect from and after its passage.

Approved March 2, 1906.

CHAPTER 13.

AN ACT concerning circuit courts having continuous sessions and two judges.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That all circuit courts having continuous sessions and two judges shall be divided into two divisions, to be called Criminal, Common Law and Equity Division, and Common Law and Equity Division. Circuit courts—two divisions.

§ 2. Of actions which are within the jurisdiction of such courts, all criminal prosecutions and proceedings upon bail bonds and recognizances, in criminal causes, shall be brought and prosecuted in that division of the court designated as Criminal, Common Law and Equity Division. Jurisdiction.

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Civil actions shall be prosecuted in both the Criminal, Common Law and Equity Division and the Common Law and Equity Division, and such actions shall be divided between them, and assigned to them as hereinafter provided.

Clerk to draw
and assign ac-
tions.

§ 3. Whenever six equitable actions or special proceedings shall have been filed in said court and are unassigned, the style and number of each action shall be written on a separate piece of paper, such piece being as nearly similar to the other as may be. Each piece shall be rolled up so that the style and number of the action thereon can not be seen, nor any particular piece ascertained by feeling. The whole so prepared shall be placed by the clerk in a box on his table and, after it has been well shaken, and the papers therein well intermixed, the clerk shall draw out one paper, which shall be opened and read aloud by one of the judges, and the action, the number and style of which shall have been written upon such piece of paper shall be assigned to the Criminal, Common Law and Equity Division of the court.

The clerk, after shaking the box and intermixing the papers, shall draw out a second paper, which shall be opened and read aloud by one of the judges, and the action, the number and style of which shall have been written upon such piece of paper, shall be assigned to the Common Law and Equity Division of the court, and the clerk shall continue to draw from the box the pieces of paper in the manner provided, and the actions shall continue to be assigned, alternately, to each of the divisions of the court until all of the pieces of paper shall have been drawn and all the actions shall have been assigned. And when six common law actions shall have been filed in said court, and are unassigned, the style and number of each action shall be written upon a sep-

arate piece of paper and placed in the box and drawn and assigned to each of the divisions of the court in the same manner as the equitable actions are directed to be drawn and assigned, and the clerk shall immediately enter upon the record the style and number of each action assigned, and to which division it has been assigned. The prosecution of such actions shall thereafter be in the division of the court to which they shall thus have been assigned, respectively. The preparation of the pieces of paper to be placed in the box, the drawing thereof and the assigning of the actions shall be done in open court, at a general term, and in the presence of both judges.

§ 4. When an action has been assigned, as herein provided, the clerk shall stamp the name of the division to which it has been assigned upon all pleadings filed therein and which may thereafter be filed, indicating the division in which they are filed.

Clerk to note assignment of actions.

§ 5. Until actions shall have been assigned, as herein provided, either division of the court, or judge thereof, may grant any provisional remedy, and hear and determine all motions and proceedings in such actions; but neither division, nor judge thereof, shall grant any provisional remedy which shall have been refused by the other division of the court, or judge thereof, nor render a final judgment in any action, until the action shall have been assigned to that division.

Judge's powers until actions assigned.

§ 6. If at any time the judges of such court shall be of the opinion that either division is overburdened with the business of the court, in comparison with the business assigned to the other division, they shall enter an order at a general term so stating, and stating to which division it is desired to assign the greater part of the actions to be assigned in the future; and there-

Dockets to be equalized.

after all actions shall be assigned as hereinbefore directed, except that if it be desired to increase the number of actions in the Criminal, Common Law and Equity Division, the actions designated upon the first, second, fourth and fifth pieces of paper drawn by the clerk shall be assigned to that division, and the actions designated upon the third and sixth pieces of paper drawn by the clerk shall be assigned to the Common Law and Equity Division; and if it be desired to increase the number of actions in the Common Law and Equity Division, the actions designated upon the second, third, fifth and sixth pieces of paper drawn by the clerk shall be assigned to that division, and the actions designated upon the first and fourth pieces of paper drawn shall be assigned to the Criminal, Common Law and Equity Division, and this mode of assigning actions filed in said court shall continue until the business in the divisions of the court shall have been equalized, when an order shall be entered at a general term by the judges so stating, and thereafter the actions shall be assigned as hereinbefore provided.

Manner of dividing cases.

§ 7. Whenever an additional judge shall have been added, as provided by law, to a court of continuous session having only one judge, the common law and equity actions pending in said court shall be divided between the two divisions of the court in the following manner:

Within twenty days after such additional judge shall have qualified and entered upon the duties of his office, the style and number of each equitable action, then pending in said court, shall be written upon a separate piece of paper and placed in a box by the clerk, and he shall then draw from the box the pieces of paper, and the actions indicated thereon shall be assigned, alternately, to each of the divisions of the court in the same manner

as hereinbefore provided for the drawing and assigning of equitable actions, until all of such actions shall have been assigned. Likewise, within twenty days after such additional judge shall have qualified and entered upon the duties of his office, the style and number of each common law action, then pending in said court, shall be written upon a separate piece of paper and placed in a box by the clerk, and he shall then draw from the box the pieces of paper, and the actions indicated thereon shall be assigned, alternately, to each division of the court in the same manner hereinbefore provided for the drawing and assigning of equitable actions, until all such actions have been assigned. Thereafter such actions shall be prosecuted in that division of the court to which they shall have been assigned, respectively.

§ 8. When two or more actions shall have been filed in such court, which may, as a matter of right, be consolidated, if pending in the same division of the court; or if two or more actions shall have been filed in such court, in which a common fund is involved, or in which the validity or construction of the same statute or ordinance of any city or town, or proceeding, or act, of the fiscal court, or trustee or commissioners of a county, or trustees of a taxing district is alone involved, or in which the enforcement of liens upon the same property is sought, and such actions shall be pending in different divisions of such court, any party to such actions may have any of such actions transferred to that division of the court in which the first of the actions that may be consolidated was filed, or in which the first action was instituted involving such fund or involving alone the validity or construction of such statute, ordinance, proceeding or act, or seeking the enforcement of a lien upon the property; or the judge of the court may order such

How actions consolidated.

transfers to be made without a motion by any of the parties.

Additional
compensation,
when and how
allowed.

§ 9. That when any county may have a population of not less than sixty thousand and not more than one hundred thousand inhabitants, the county, or any city, or taxing district therein, by its board of magistrates, fiscal court, council or commissioners, are hereby authorized and empowered to allow and pay the judge or judges of the circuit court of such county such annual compensation, in addition to that paid by the State, as they may deem just and proper. Provided, That if, in such county, there shall be two judges of the circuit court, such annual compensation allowed shall be an equal amount to each judge, and any compensation allowed or paid one of said judges and not allowed and paid to the other, and any excess allowed and paid one of said judges over that allowed and paid to the other, shall be illegal and unauthorized.

Sessions of
court presided
over by certain
judges.

§ 10. In counties having a population of less than one hundred and fifty thousand, and which constitute separate circuit court districts, and in which there is a city of the second class, not the county seat of the county, wherein circuit courts having continuous sessions are authorized to hold sessions of the court, and in which the circuit court has two judges, all sessions of the court held at the county seat of the county at which the grand juries are required by law or rule of court to be summoned, shall be presided over by the judge of the Criminal, Common Law and Equity Division of said court. All other sessions of the court, held at the county seat of the county, shall be presided over by the judge of the Common Law and Equity Division of said court.

§ 11. That the said court, at a general term at which both judges shall preside, shall adopt uniform rules, not in conflict with the provisions of this act or contrary to law, for the transaction of the business of the court, which shall not be changed except at a general term. At such term they shall assign to the respective divisions of the court all actions, as herein provided, and shall perform all acts required by this act to be done in general terms. General terms shall be held at such times as the court shall by rule appoint and may also be called from time to time, in writing, by either of the judges. Besides the order books and the judgment books of the divisions of said court, the clerk of said court shall keep an order book of the general term, wherein shall be entered all rules made and other business transacted at general terms.

Rules of court, how adopted—general term may be called by either judge—records to be kept.

§ 12. That whenever an additional judge shall have been added to a court having continuous sessions, and having only one judge, other than by election at a general election at which all circuit court judges are required by law to be elected, the power of appointment of a master commissioner and receiver of the court shall be vested and remain in the judge of the court who was judge thereof before such additional judge was added to the court, until the judges of the court shall have been elected at the next regular election at which all circuit court judges are required by law to be elected, and shall have qualified.

Master commission, by whom appointed.

After the next general election of circuit court judges succeeding the addition of such judge to the court, the two judges of the court elected at such election, after having qualified, and within twenty days after assuming the duties of the office shall, by order entered at a general term of the court, appoint a master commissioner and

receiver of the court. In the event the judges are unable to agree upon a commissioner and receiver, the clerk of the court shall have the deciding vote, and the order appointing such commissioner and receiver as one of the judges and the clerk of the court shall agree upon, shall be entered upon the order book in which the orders and proceedings of general terms are kept and shall be signed by both of the judges and clerk of the court.

The master commissioner and receiver so appointed shall qualify and shall have all the rights, powers and duties and be subject to the same liabilities of master commissioners and receivers of circuit courts of this Commonwealth.

Election of
judges.

§ 13. That in every circuit court district having two judges, each office of circuit judge shall be voted for separately. The ballots shall specify as follows: For judge of the circuit court, criminal, common law and equity division; for judge of the circuit court, common law and equity division.

The person receiving the largest number of legal votes marked criminal, common law and equity division shall be elected judge of that division, and the person receiving the largest number of legal votes marked common law and equity division shall be elected judge of that division. Each judge of said court shall preside over the division of the court to which he is elected during his entire term of office, except as hereinafter provided. This act shall apply to filling vacancies in the office of circuit judges of such district.

Disqualifica-
tion of judge—
selected as in
other cases.

§ 14. Where by reason of the nature of the cause, or the disability of the judge of the division of the court wherein any civil action shall be pending, such judge cannot sit in the trial of the action, the judge of the other division may, upon the request of the judge of the di-

vision in which such action is pending, entered upon the order book of that division, preside in the trial or hearing of such action. If both of such judges be disqualified, or if in any criminal action or proceedings the judge of the Criminal, Common Law and Equity Division be disqualified from presiding at the trial of the action, a special judge shall be selected as provided by law.

§ 15. WHEREAS, Re-arrangements of the dockets of the divisions of said courts and assignment of actions pending therein are immediately necessary in order to prevent serious delay in the administration of justice in said court, an emergency exists, and this act shall take effect from and after its passage.

Approved March 2, 1906.

CHAPTER 14.

AN ACT to amend an act, entitled "An act to establish Houses of Reform, one for boys and one for girls, and to provide for the government thereof, and making an appropriation therefor," which became a law March 21, 1896.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That an act, entitled "An act to establish Houses of Reform, one for boys and one for girls, and to provide for the government thereof and making an appropriation therefor," which became a law March 21st, 1896, be amended, first, by striking from said act section 2 thereof and inserting in lieu thereof the following:

Board of penitentiary commissioners to have control of houses of reform—assistants appointed—qualifications—salary, how paid—reports to Governor.

"The general supervision and government of said institutions shall be vested in the Board of Penitentiary Commissioners as now is or may be hereafter organized

under the laws of the Commonwealth. Said Board of Penitentiary Commissioners shall appoint subordinate officers and assistants as the requirements of the institutions may demand and shall, subject to the approval of the Governor, fix their salaries and prescribe their duties and said Board of Penitentiary Commissioners shall, with the like approval, adopt and enforce any and all such rules, regulations and by-laws for the government and discipline of said institutions as they may deem useful and proper.

“Said Board of Penitentiary Commissioners shall appoint a secretary and treasurer of said institutions who shall hold office for a term of four years unless sooner removed by the board. The treasurer and secretary shall give such bond as the said board may direct and approve.

“Said board shall make an annual report of their actions, and the condition of the institution to the Governor.

“The Board of Penitentiary Commissioners, as compensation for their services as prescribed by this act, shall each receive the sum of \$600.00 per annum to be paid monthly out of the Treasury of the Commonwealth of Kentucky, upon the warrant of the Auditor, and traveling expenses when in discharge of their duties.”

Board to acquire property in trust, etc.—exemption from taxation.

§ 2. Amend said act by striking therefrom section 4 thereof and inserting in lieu thereof the following:

“The Board of Penitentiary Commissioners by that style and name are authorized to receive and hold unto themselves and their successors, in trust for the State, any grant or devise of land, and any donation or bequest of money or other personal property, made for the use of said institutions and for the purpose of preserving and investing the proceeds thereof in good securities,

with all powers incident to, and necessary to, the exercise of the powers aforesaid, and to carry out and fulfill the purposes of this act. The funds, property and estate that may be granted to, or held by, such board for the uses hereinbefore expressed shall, with the income thereof, be exempted from taxation."

§ 3. Amend said act by striking therefrom section 19 thereof and inserting in lieu thereof the following:

Offenders under 18 may be transferred to house of reform.

"The Board of Penitentiary Commissioners, when it appears to them expedient, may cause any and all juvenile offenders, under the age of eighteen years of age, as are confined in the penitentiaries, to be removed and transferred to said House of Reform, the expense of such removal to be borne by the State."

§ 4. As soon as this law shall become effective, the trustees of the School of Reform are directed to turn over the possession of said school with all the property, books and records pertaining thereto, to the Board of Penitentiary Commissioners, who are authorized to take possession of same and control said institution as provided by law.

Property turned over to board of penitentiary commissioners.

§ 5. It being essential and necessary that there should be uniform control of all the penal institutions of the Commonwealth by one authority, an emergency is declared to exist for the passage of this law, and the same shall therefore take effect and be in force upon the approval of the Governor.

Approved March 3, 1906.

CHAPTER 15.

AN ACT to amend an act, entitled "An act for the government of cities of the second class in the Commonwealth of Kentucky," approved March 19, 1894.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Board of park
commissioners
incorporated.

§ 1. The public parks in cities of the second class shall be held, managed and controlled by a board under the name and style of the Board of Park Commissioners of the city wherein such parks may be located. Said Board of Park Commissioners of such city of the second class shall continue and are hereby declared a body politic and corporate under the name and style of "Board of Park Commissioners," with perpetual succession; and by that name may contract and be contracted with, sue and be sued, have and use a corporate seal, and alter or renew the same at pleasure.

Number of
board members
—terms of of-
fice.

§ 2. The said Board of Park Commissioners shall be appointed by the mayor of the city in which it is established and the term of office shall be for five years and until their successors are appointed and qualified, except that the members first appointed upon the taking effect of this act shall be appointed as follows: One member for one year, one member for two years, one member for three years, one member for four years, and one member for five years, respectively, and thereafter whenever a vacancy occurs, the members shall hold office for five years and until their successors are appointed and qualified as stated above.

Oath—qual-
ification and rec-
ord of appoint-
ment.

§ 3. The persons so appointed as members of said Board of Park Commissioners shall each, within ten days after appointment, appear before the city clerk of his city and make and subscribe to an oath that he will

faithfully, diligently and to the best of his ability perform all the duties of such Park Commissioner without favor or prejudice; that he is not subject to any of the prohibitions or disqualifications set out in this act; that he will not in any manner, directly or indirectly, be concerned in any contract, purchase, sale, salary, or emolument of any kind connected with or growing out of any business of said Board of Park Commissioners, or the providing, purchasing, condemning, managing, or improving of any park property; or in supplying any labor or material, save as by the terms of this act. Said oath shall be filed in the office of the city clerk and shall be a public record.

§ 4. Each person appointed as Park Commissioner as aforesaid shall likewise, within ten days after such appointment, execute bond in the sum of \$5,000, payable to the city which he serves as Park Commissioner, with good security, to be approved by the mayor, conditioned that he will faithfully perform all the duties of a Park Commissioner of said city as prescribed by law, which said bond shall, when approved by the mayor, be filed in the office of the city clerk and be of public record. The expenses of executing such bond when made by a guarantee company shall be paid out of the funds available for park purposes as are the other expenses of the board.

Bond—terms, amount, conditions and record of—suits may be maintained and recovery had.

For any violation by the principal in such bond of any duty as Park Commissioner, or any participation by him, directly or indirectly, in any contract or subcontract in respect to park property or the improvement thereof, or the furnishing of supplies of any kind therefor, suit may be maintained upon such bond against the principal and sureties; such suit to be in the name of the city and brought by the city solicitor or attorney,

or by any citizen and any recovery shall inure to the benefit of the fund for park purposes.

Organization
of board—elec-
tion of officers
—books to be
kept—reports
to be made and
published.

§ 5. The commissioners who shall be appointed and who shall qualify as aforesaid, shall, as soon as convenient thereafter, meet and choose one of their number to be president of their board, to serve for the term of one year, and annually thereafter a president shall in like manner be chosen. The duties of the president shall be the usual duties incumbent upon such an office and such as the board may prescribe. The said Board of Park Commissioners shall also elect a secretary, who may or may not be of their own number, whose duties shall be, in addition to keeping accurate and exact minutes of all meetings of the board, to keep a set of books showing with accuracy the receipts and expenditures of the board and shall preserve on file, duplicate vouchers for all expenditures, which books and vouchers shall at all times be subject to the examination of the mayor, or any committee of the general council authorized to make such examination either by themselves or through expert accountant duly chosen; and shall annually, in the month of January, transmit to the mayor and general council a full and detailed report and statement of all the acts and doings of the board for the preceding year, together with a complete and itemized account of all receipts and disbursements of money, with an itemized estimate of the money needed for park purposes. Said report and statement shall be published in the official newspaper of the city in which said board is established.

Secretary's
salary not to
exceed \$500.00
—members not
eligible to any
other office may
hold office of
secretary.

§ 6. The Board of Park Commissioners may allow out of the funds appropriated for park purposes such salary to the secretary of the board as may be commensurate with the work done by him not to exceed five hundred dollars (\$500) per annum. The members

of the Board of Park Commissioners shall receive no compensation for their services; nor shall any member of the board hold any other office or appointment or employment under the city, or any department of the city, or any institution thereof: Provided, That said board may elect one of its own number secretary, as provided in this act, and he may receive the compensation provided herein for his services as such secretary.

§ 7. The board, as constituted aforesaid, shall have the care, management and custody of all parks and grounds used for park purposes, all boulevards and park-ways now belonging to the city, or to any existing Board of Park Commissioners, or in the control of the city, or the existing board, and all such property as may hereafter be required for park purposes, or public squares by the city or board. The board shall have power to acquire and hold property for public parks and public squares by condemnation or by contract for the same; to accept conveyances thereof; to accept gifts, donations or devises of land or other property for park purposes; to lay out and improve with walks, drives, roads, tree planting and other proper improvements, the park or parks, square or squares, and other property held by it or acquired and managed, and to enter into contract for same; to protect all property and improvements to it belonging or under its management or control, from injury or decay; to adopt rules and regulations for the reasonable and proper use and for preventing injuries to or misuse of all parks, public squares, boulevards, drive-ways, walks and park property generally, and to prevent disorder and improper conduct within the precincts of any park or enclosure, or upon any drive, walk or avenue under the control of said Board of Park Commissioners. The police power of the city shall extend

Duties and
powers—rules
may be adopt-
ed.

over the said park property of every kind, as the same is or shall be acquired; and all violations of such park rules and regulations, and all other misdemeanors or offenses committed within any park property or precinct, shall be punished by the police court of the city on complaint and proceeding had, as provided by law, in cases of misdemeanors and violations of city ordinances. The said commissioners and their agents and employes shall have power to make arrests for felonies or misdemeanors committed within any park precinct, or for violation of any park rules or regulations.

May condemn
property.

§ 8. In locating parks and such other property as may be acquired under this act, the board shall have regard to the needs of the different portions of the city and population thereof, and the suitability of grounds for park purposes, as well as the cost thereof. In and of all such matters said board shall have discretion, as also in the system of improvements of the same. The said board may acquire by purchase, gift or condemnation, land for parkways connecting the parks and may improve and regulate the use of the same.

Title to prop-
erty vested in
board.

§ 9. The board shall not be compelled to accept any gift or offer of land which, in its judgment is unsuited for park purposes, or the improvement of which would entail an injudicious outlay. The title to all property acquired under the provisions of this act or that may now be owned and used for park purposes by any city of the second class shall, from and after the passage of this act, vest in the Board of Park Commissioners, and the same with all the improvements and equipments shall be held in strict and inviolable trust for public park uses, free from all taxation, impost or assessment, State, county, district, municipal or otherwise.

Control plant-
ing of trees.

§ 10. Said Board of Park Commissioners shall have

the control and management of the planting and care of all shade trees along the sidewalks and thoroughfares of such city, and are hereby given the power to adopt such rules and regulations as may be necessary for the protection and care of same and for the enforcement of said rules and regulations.

§ 11. Whenever, in the opinion of the board, prop-<sup>Condemnation,
how had.</sup>erty shall be needed for any of the purposes herein contemplated, either within or beyond the boundaries of the city and within the county in which such city is situated, the board may, by resolution reciting such need, order the condemnation of such property; and proceeding for such condemnation shall be had in the name of said Board of Park Commissioners in accordance with the provisions of section 21, article 4 of the act for the government of cities of the second class. If any member of the board be the owner or interested in any property necessary, in the opinion of the majority of the other members of the board, to be taken for park purposes, then proceeding to acquire such property shall be by condemnation, and such facts of ownership or interest of such members, and the opinion of the majority of his colleagues and the necessity for condemnation shall be fully set forth in the petition.

§ 12. For the purpose of providing necessary funds<sup>Tax author-
ized.</sup> for the purchase, care and improvement of park property, and to meet the expenses of the board, the general council of the city in which a Board of Park Commissioners has been established in accordance with the provisions of this act shall, in each year, levy and cause to be collected, a tax of not exceeding five cents upon each one hundred dollars of value of all the property within the city taxable for municipal purposes.

Funds to be
paid only on
order.

§ 13. The funds derived from said levy shall be held by the treasurer of the city in a separate and distinct fund, to be designated as the park fund, and to be paid out by the said treasurer only upon an order issued by the said Board of Park Commissioners, signed by the secretary and countersigned by the president, after a bill for same has been approved by the board in session assembled; but in no case shall the treasurer honor in any one year, orders for a greater sum than the amount apportioned and levied for that year for park purposes.

Bonds, how
issued.

§ 14. For the purpose of raising money for the purchase or improvement of lands for park property, the general council of the city, upon the request of the Board of Park Commissioners, shall, by ordinance, submit to the qualified voters of the city the question as to whether the city shall issue bonds with interest coupons attached to the amount and of the character set forth in said ordinance; and when such ordinance is passed it shall, at the next November election, be submitted to the qualified voters of the city; and, if it receive the assent of two-thirds of those voting, the bonds so issued shall be issued by the city and sold by the mayor, the proceeds of said sale to be placed in the hands of the treasurer of the city to be held by him to the credit of the park fund and paid out upon the order of the Board of Park Commissioners. Said bonds shall not bear interest at a rate exceeding six per cent. per annum, payable semi-annually, and shall not be sold for less than par and accrued interest.

May borrow
money—interest
not to exceed
6 per cent.

§ 15. Said Board of Park Commissioners shall have the power to borrow money on the credit of the board, in anticipation of the revenue from the city for the year in which the same is borrowed, and to pledge said revenue for the payment of the principal and interest of

said loan: Provided, That the interest paid shall in no case exceed six per cent. per annum, and the principal shall in no case exceed fifty per cent. of the anticipated revenue. The board shall never to any extent or under any device, in one year, anticipate or create a charge upon the income of the future years; and no work done or improvements made in any one year shall be made a charge upon the income of any future year.

§ 16. The general council of the city may from time to time, upon application therefor made by the board, provide by ordinance for a special park police, the same to be under the control of the Board of Park Commissioners and to be paid by it. May provide special police.

§ 17. The term park property used in this act includes all parks, squares and areas of land within the management of the board; and all buildings, structures, improvements, seats, benches, fountains, walks, drives, roads, trees, plants, herbage, flowers and other things thereon and enclosures of the same; and all shade trees on streets or thoroughfares, resting places, watering stations, playgrounds, parade grounds, or the like; and all connecting parkways and roads or drives between parks; and all avenues, roads, ways, drives, walks, with all trees, shrubbery, vines flowers and ornaments of any description; and all birds, animals or curiosities or objects of interest or instruction placed in or on any such enclosures, ways, parkways, roads or places, and said terms shall be liberally construed. What property included in act.

§ 18. In carrying out the provisions of this act, the Board of Park Commissioners may command the services of the city engineer and the superintendent of public works and may employ such laborers and purchase such material as may be necessary. All legal services or advice required by the board shall be rendered by the city solicitor and city attorney and their assistants without additional compensation. Services required of officers.

§ 19. An emergency exists for the immediate effect of this law, because there is now no law for the maintenance of parks in cities of the second class, therefore this act shall take effect upon its approval by the Governor.

Approved March 5, 1906.

CHAPTER 16.

AN ACT in relation to the control, management and operation of water works in cities of the first class.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

When city to
manage water
supply.

§ 1. Whenever any city of the first class is the owner (through its commissioner of the Sinking Fund) of all of the shares of capital stock in any corporation existing under the laws of this Commonwealth, engaged in supplying water to such city and inhabitants thereof, such city shall control, manage and operate the plant of such corporation, including its franchise, and all other property of every kind and description, in the manner hereinafter provided.

Mayor to ap-
point board of
water works—
qualification of
members—
terms of office.

§ 2. The mayor of any such city shall appoint, subject to the approval of the Board of Aldermen, four (4) persons, who shall constitute a body corporate and be known as its "Board of Water Works," and the mayor of such city shall be an ex-officio member of said "Board of Water Works." Each appointee shall be at least thirty years of age and reside within the city and be the owner in his own right of real estate situated therein. No officer or employee of said city, whether holding a paid or unpaid office, shall be eligible for appointment to the said board. The terms of office of the persons first

appointed, as above provided, shall be as follows: One for a term of one year; one for a term of two years; one for a term of three years, and one for a term of four years. Thereafter, as their terms expire, their successors shall be appointed in the same manner, but for the terms of four years each: Provided, however, that no member of the board shall be eligible to succeed himself except the three who are first appointed for the short terms of one, two and three years, respectively. All vacancies upon the board, whether caused by death or resignation, shall be filled for the unexpired term by appointment in the same manner. Each member shall hold his office until his successor has been appointed and qualified.

§ 3. Each member shall qualify for his office by taking oath before some one authorized to administer the same that he will faithfully perform the duties of a member of the Board of Water Works, which oath of office shall be filed with the Board of Sinking Fund Commissioners.

Members, how
must qualify.

§ 4. Said board shall annually elect a president, a treasurer, a secretary and a chief engineer, who shall hold their offices for one year, or until their successors have been duly elected and qualified, and devote all their time to the duties of their respective offices. No member of said board, except the president, shall receive a salary. The president shall be elected from the members of the board. The president, secretary and treasurer shall each give bond, with approved surety, in such amount as may be fixed by the board, which bond shall be payable to the Board of Water Works, and obligate the makers thereof to perform faithfully the duties of their several offices and faithfully account for and pay over all money or

Organization
of board—du-
ties.

other things of value which may come into their several hands. The combined salaries of the president, treasurer and secretary shall not exceed the sum of nine thousand dollars. The board shall have the authority to appoint such other agents or employes as they may deem necessary or proper and to fix the compensation of its officers, agents or employes: Provided, however, That the salary of no officer, agent or employe shall exceed the sum of five thousand dollars per annum.

To have control of property—may sue and be sued as corporation—not to affect section 3010, Kentucky Statutes.

§ 5. Said Board of Water Works so constituted shall be vested with all the authority, rights, powers and privileges, and exercise all the franchises of the corporation of which such city owns all the stock, as described in the first section of this act; it shall have the possession, control and management of all of the property, of every kind and description, real, personal or mixed, of said corporation; it shall have the authority to contract and be contracted with, to sue and be sued, but all such contracts shall be made and all such suits shall be prosecuted or defended in the name of the corporation in which such city owns all of the stock, as above described: Provided, however, That nothing in this act shall in any way affect the provisions of sub-section 13 of section 3010 of the Kentucky Statutes, which adds the stock owned by cities of the first class in its water works company to the resources of the sinking fund of such city.

Water furnished city free—property of board of water works exempted—may charge individuals for water.

§ 6. Any such city of the first class shall have, through its Board of Water Works, the use free of charge of all the water necessary for its fire department, its police department, its public buildings, its school board, and for sprinkling its public highways, including its parks and parkways, and shall in turn exempt all the property, both tangible and intangible, of which it has the control through its Board of Water Works from tax-

ation for municipal purposes, and shall not include any of said property in its assessment for taxation; but nothing herein provided shall affect the right and duty of said Board of Water Works to fix, make and collect reasonable sums or rates for the use or sale of water furnished to any other individual, firm or corporation, whether the same be by assessment or meter measurement, in its discretion.

§ 7. The general council of any such city of the first class shall have the authority, by ordinance duly enacted, to fix such reasonable terms and conditions upon which such Board of Water Works shall exercise its right to cut into the streets, alleys or other public ways of the city, and it shall be the duty of the Board of Water Works to observe the same.

Conditions upon which they may cut into streets.

§ 8. All of the lawful debts and obligations of any such water works corporation, described in the first section of this act, existing at the time this act shall take effect, and all of the debts and obligations created by said Board of Water Works in the management and operation of said properties and in the performance of its duties herein provided, shall be paid and discharged out of the property and rents, earnings and incomes derived therefrom and coming into the hands of said board, and such city of the first class shall not be liable as a municipal corporation for any such debts or obligations.

Debts of board, how paid—city liable.

§ 9. Said Board of Water Works shall have the authority to borrow money and execute the necessary writings therefor, not to exceed the gross receipts for the current year, for the purpose of providing for any of the obligations of said water works corporation and for the current expenses of said board; and, in addition thereto, whenever said board shall deem it expedient

Board may borrow money—bonds may be issued and sold.

to provide for the re-funding of any outstanding bonds of such water works corporation, or the funding of its floating indebtedness, it shall have the authority (the Commissioners of the Sinking Fund of such city having first, by resolution, consented thereto) to issue for either or both of said purposes the bonds of such water works corporation not to exceed in amount the sum of one million (\$1,000,000) dollars, in denominations of one thousand (\$1,000) dollars each, to mature not exceeding forty years from date, bearing interest at a rate not to exceed four per cent. per annum, payable semi-annually, such interest to be evidenced by coupons attached, said bonds to be signed by the president and secretary of said board, and said coupons to be evidenced by the engraved signature of the secretary, and to secure the said bonds, with the coupons so attached, by a mortgage upon the rights, privileges, franchises and property of said water works corporation. Said bonds, when so issued, shall be placed with and sold by the Commissioners of the Sinking Fund at a price not less than their face value and the proceeds applied by said commissioners to the purpose for which the bonds were issued. It shall be the duty of the said Board of Water Works to provide, at any time any such bonds are issued, for a sinking fund which shall be sufficient to pay said interest coupons and to retire the principal of said bonds at maturity, which sinking fund shall be deposited by said board with the Commissioners of the Sinking Fund of such city to be invested, managed, controlled and applied by said commissioners for the payment of the interest and principal of the bonds so issued. The total bonded debt upon said property outstanding at any time shall not exceed one million five hundred thousand (\$1,500,000) dollars.

§ 10. Said Board of Water Works shall have the authority to establish and enforce such reasonable rules and regulations for its own government, including the signing and execution of the contracts referred to in section 5 of this act as it may deem expedient: Provided, however, That said board shall make quarterly a financial statement, showing its liabilities, receipts and expenditures, and deliver a copy thereof to the general council of the city, same to be spread upon its minutes. The books and accounts of said board shall at all times be opened to inspection and examination by the mayor of the city and the Commissioners of the Sinking Fund through their duly appointed agents.

Power to
make debts—
quarterly state-
ments.

§ 11. All acts and parts of acts inconsistent herewith, whether contained in general or special statutes, are hereby repealed.

Investment
law repealed.

§ 12. This act shall constitute and be known as Section 3024a of subdivision 28 of the Kentucky Statutes.

§ 13. Owing to the fact that cities of the first class are in urgent need of legislation to provide for the control, management and operation of water works engaged in supplying water to said city and the inhabitants thereof, an emergency is declared and this act shall take effect and become a law from and after its passage and approval by the Governor.

Approved March 6, 1906.

CHAPTER 17.

AN ACT for the benefit of the Kentucky School for the Deaf.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That there is hereby appropriated out of the general revenue of the State for the benefit of the Kentucky School for the Deaf at Danville, Kentucky, the following named sums for the specific purposes named and set out herein as follows:

§ 2. Whereas, the pupils' dining room of said school is overcrowded and is too small to accommodate the present attendance, therefore the sum of five thousand eight hundred dollars (\$5,800) is hereby appropriated to enlarge same and to build a store-room, kitchen and bakery as per plans now prepared.

§ 3. Whereas, no appropriation has been made for seventeen years for painting, plumbing and repairing, all of which is now greatly needed to put said school in good condition, therefore the sum of one thousand five hundred dollars (\$1,500) is hereby appropriated for said purposes.

§ 4. Whereas, but one increase in the annual appropriation to pay teachers has been made in twenty years, during which time the number of teachers employed has more than doubled, and additional teachers being needed on account of the increased attendance, therefore the sum of three thousand dollars (\$3,000) is hereby annually appropriated in addition to the sums heretofore appropriated for said purpose.

§ 5. For the purpose of putting in new joists and flooring in the main buildings the sum of one thousand five hundred dollars (\$1,500) is appropriated.

§ 6. Whereas, over three thousand feet of steam pipes are laid underground in trenches, making it difficult to discover and repair leaks, therefore the sum of three thousand eight hundred dollars (\$3,800) is hereby appropriated to build a tunnel 750 feet in length in which said steam pipes may be placed.

§ 7. For the purpose of putting in an electric light plant, wiring buildings, purchasing fixtures, dynamos, engine and all necessary equipment to make said plant complete, the sum of seven thousand five hundred dollars (\$7,500) is hereby appropriated.

§ 8. The money hereby appropriated shall be drawn on the demand or application of the Board of Commissioners of said school, and upon said application or demand, duly signed by the president, treasurer and secretary of said board, being made to and upon him, the Auditor of Public Accounts shall draw his warrant or warrants on the Treasurer of the State in favor of the treasurer of said school for any sum or sums not exceeding the amounts hereby appropriated, and no part of said money shall be expended by said board except for the purposes as above set forth.

§ 9. Because of the urgent need of the improvements herein provided for, an emergency is declared to exist, and this act shall take effect from and after its approval by the Governor.

Approved March 7, 1906.

CHAPTER 18.

AN ACT creating and establishing a Board of Commissioners, to be known as the Kentucky State Board of Control for Charitable Institutions, and prescribing its duties and powers.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Board of control created—
to consist of three members—
term of office—
qualifications—
oath and bond—
power to remove and fill vacancies.

§ 1. That a board of commissioners is hereby created, to be known as the Kentucky State Board of Control for Charitable Institutions, to manage and govern the three asylums for the insane and the Feeble-Minded Institute at Frankfort. Said board shall consist of three members to be appointed by the Governor, by and with the advice and consent of the Senate, for a term of four years and until their successors are appointed and qualified, except when this act shall go into effect, the three commissioners first appointed shall hold their offices for terms of the following lengths, to-wit.: The term of the first member shall expire on the first Monday in January, 1908; the term of the second member on the first Monday in January, 1909; and the term of the third member on the first Monday in January, 1910, and thereafter the term of the successor shall be four years from said date. No person shall be appointed as a member of the board who has not reached the age of twenty-five years, or who has not been a citizen of the State for the last five years preceding his appointment. Before entering upon the discharge of his duties, each commissioner shall take the oath of office required of other State officers, a record of which shall be entered upon the Executive Journal in the Governor's office, and he shall execute a bond to the Commonwealth of Kentucky in the sum of twenty-five thousand dollars (\$25,000) for

the faithful discharge of his duties, which bond, to be sufficient, must be approved by the Governor and filed in the office of the Secretary of State. The Governor may, when the Senate is not in session, make removals of the members of the board for cause, to be stated in writing, and may fill vacancies in the board subject to the approval of the Senate when it convenes, and in any case of removal the Governor shall submit the facts and reasons to the Senate for its approval, and the Senate shall have power to reinstate such person removed.

§ 2. The board shall be a body politic and corporate and have the right to sue and be sued, contract and be contracted with, and is invested with all the powers necessary to carry into full effect the purposes of its establishment. The present boards of commissioners of all of these aforesaid institutions as now existing under law are hereby abolished and all the powers and duties now devolving upon said boards in reference to the institutions are placed by this act into the hands of the new Board of Control, in addition to such other powers and duties given it under this act.

Board declar-
ed corporate—
present boards
abolished.

All laws or parts of laws now existing in relation to the management and control of the said institutions in conflict with the provisions and purposes of this act are hereby repealed; and the present laws relating to them, so far as they are not incompatible with the provisions of this act, are continued in full force and effect.

§ 3. The Board of Control shall elect one of its members president and each member shall receive as compensation for his services a salary of two thousand five hundred (\$2,500) per year and his necessary traveling expenses in the discharge of his duties, which expenses shall be itemized and approved by the board and certified to the Auditor of Pub-

Organization
of board—sal-
ary, how paid
—secretary and
salary—treasur-
er may be elect-
ed—salary and
bond—office to
be in Frankfort
—duties and
powers—reports
to be made.

lic Accounts. The salaries of the members of the board and employes shall be paid monthly as now paid to other State officials. The board shall elect a secretary who shall hold his office at the pleasure of the board and who shall receive for his services an annual salary of twelve hundred dollars (\$1,200), and the board may in its discretion select for each institution a treasurer whose salary shall not exceed five hundred dollars (\$500) per annum and who shall be required to give bond to be approved by the Board of Control, the amount of said bond to be fixed by the board for the faithful performance of his duties.

An office shall be provided for the board at the capitol, and at least one member of the board and the secretary shall remain in Frankfort all the time, when not attending a board meeting at some one of the institutions. The board shall adopt such by-laws and regulations for the transaction of its business and the management of its affairs as it may consider expedient and are not inconsistent with law. The Board of Control shall hold regular meetings at each of the institutions under their control, as provided in this act, at least once in each month and oftener if the interests of the institutions shall require, and shall make a minute and thorough examination of the affairs, management, property, clothing, food, supplies, condition of buildings and ground, and the conduct of each and every official and employe of said institution, of which they shall make a complete record, together with such rules and regulations as they may give. Meetings may be called by the president or any two commissioners and they shall maintain a vigilant inspection of such institutions and ascertain whether the moneys appropriated for their aid have been judiciously and economically expended and whether the

objects of the several institutions are being properly accomplished and the laws in relation to same fully complied with, and will report in writing to the Governor during the month of October each year the result of their investigations, together with such other information and recommendations as they may deem proper.

§ 4. The board shall have power to appoint at each of the three insane asylums a medical superintendent, a first, second and third assistant physician, each of whom shall be a skillful and competent physician, entitled to practice medicine under the laws of this State and who shall have practiced his profession at least three years, and a steward; and at the Feeble-Minded Institute a medical superintendent, with the same qualifications as the superintendent of an insane asylum, and a steward. These officers shall reside at the asylum and their duties shall remain the same as now established by law, except where such duties may be changed by the duties of this act. Their term of office shall be for four years, and they shall be subject to removal by the board for cause, to be stated in writing, but any one so removed shall have an appeal to the Governor, who, upon a full hearing of the case, may reinstate the person so removed. The superintendent of each institution shall have the same power and authority for the appointment and removal of subordinate officials in the institution as he now has under the law governing insane asylums.

§ 5. The Board of Control shall keep a record of all their proceedings which, together with the books of the secretary, steward and other officials, and all books and papers of the institution, shall always be open to the inspection of the superintendent, any commissioner, the Governor, a committee of the Legislature, or any person appointed either by the Governor or the Legislature

May appoint
superintendent,
physicians and
steward—terms
of office—re-
moval.

Records sub-
ject to inspec-
tion—oath of
officers.

for their examination. They shall require the superintendent, assistant physicians, steward, receiver, secretary and matron to each take an oath, in the presence of the board, to well and truly discharge the duties of their respective offices, and the fact that such oath has been administered shall be entered on the records.

Reports, when
to be made—to
be communicat-
ed to General
Assembly.

§ 6. The fiscal year of the institutions shall begin October first and close September thirtieth, and the superintendent and Board of Control shall, during the month of October in each year, make a report to the Governor of the condition of the institution under their charge, exhibiting the amount of income and expenditure and from what source the income was received and for what use the expenditure was made, the number of the inmates received and discharged, or left during the year, with such other facts and suggestions as they may deem important, which report the Governor shall communicate to the Legislature at its next regular session.

Warrants, how
drawn—to be
preserved.

§ 7. The Board of Control is authorized to draw upon the Auditor of Public Accounts monthly for such sums of money as are necessary to run said institution, including the salaries due all officers and employes. Said order shall specify the purposes for which the expenditure was made and the amount and the persons to whom to be paid. The order shall be signed by the secretary and countersigned by the president of the board and shall not be issued except by order of the board entered of record, specifying the amount and the purpose for which the expenditure was made and to whom. When such order is received by the Auditor, he shall draw his order on the State Treasury in favor of the persons specified in said order, and the amount directed to be paid each; and said warrant must specify for what purpose the money is to be used; and the State

Treasurer shall, out of the money in the State Treasury not otherwise appropriated, pay said warrants. Said orders and warrants shall be carefully preserved and shall become vouchers for the amount paid out as specified by them.

§ 8. The Board of Control and the superintendent of each institution named in this act shall, at the end of each month, jointly certify to the Auditor of Public Accounts the number of inmates actually supported by the institution, specifying the number who do not pay anything, the number who pay in full, and the number who pay in part, and the amount so paid; and in no event shall the amount paid to any institution exceed one hundred and fifty dollars per annum for each pauper patient supported by said institution.

§ 9. The Board of Control shall keep the buildings and furniture of the institution constantly insured, and the amount of premiums on each insurance shall be certified to the Auditor by the superintendent and president of the Board of Control and thereupon the Auditor shall draw his warrant for the amount upon the State Treasury, payable to the superintendent. Buildings to be insured.

§ 10. The superintendent shall examine all claims and accounts against their respective institutions and report any fact or circumstance indicating any irregularity, fraud or wrong to the Board of Control; and if they have any doubt of the justice or legality of any claim, they may require both the superintendent and the steward to endorse their opinions in writing on the back thereof; and it shall be the duty of said officers to endorse any claim when required by the board to do so; and the Board of Control shall not direct any claim, or part thereof, to be paid until they are satisfied, from such investigation as may be necessary, that the Duties of superintendent and steward.

same is just, legal and right; and no claim of any kind shall be paid, in whole or in part, whether presented by an officer of the institution or other person until it first shall have been examined and approved by the superintendent and submitted to the Board of Control and determined by them to be just and right, and directed to be entered upon the record of its proceedings; and the president shall not issue any warrant upon the Auditor of Public Accounts except for the amount of claims which have been so submitted to the board, allowed by it and ordered to be paid.

Form of warrants—deposit of moneys.

§ 11. Whenever the president shall issue a warrant, he shall cause the number, amount and date thereof, and the name of the person in whose favor it is made, to be entered by the secretary in a separate book kept for that purpose; and whenever he shall receive any money for the use of the institution, he shall cause the same to be entered by the secretary in said separate book, but in a different part of it, stating the amount of money and when and from whom received, and thereupon he shall deposit said money and other means (of whatever character they may be) with the Treasurer and take his receipt therefor, and preserve it as a voucher.

Commissioners not to be interested in contract.

§ 12. No commissioner or other officer shall sell anything to the institutions herein mentioned or make any contract with them in which he is directly or indirectly interested. Any violation of this act shall subject the person so offending to a fine of not less than two hundred and fifty dollars nor more than one thousand dollars upon conviction had upon indictment by the grand jury of the county in which is situated the institution to which the articles were sold or with which, or any of the officers of which, the contract was made.

Power to examine into management of institutions.

§ 13. The said Board of Control shall have full power at all times to look into and examine the condi-

tion of the several institutions of the State, heretofore mentioned, financially or otherwise; to inquire and examine into the government and management of their inmates; the official conduct of the officers and employes of same, the condition of the buildings, grounds and other property connected therewith, and in all other matters pertaining to their usefulness and good management, and for these purposes they shall have free access to the grounds, buildings and all books and papers relating to said institutions, and all persons now or hereafter in any manner connected with the same are hereby directed and required to give such information and afford such facilities for inspection as said commissioners may require, and any neglect or refusal on the part of any officer or person connected with such institution to comply with the provisions of this section shall subject the offender to a penalty of two hundred and fifty dollars, to be sued for and collected by said commissioners in their name of office. Said commissioners shall have full and complete management and control over all asylums for the insane and feeble-minded institutes of the Commonwealth of Kentucky that are now or may hereafter be established. Said board shall prescribe rules and regulations for the government of said institutions, for the proper maintenance, treatment and care of patients, for the preservation of buildings and grounds, for the use and cultivation of farms and gardens, and the sale of surplus produce, the purchase of clothing, food, medicine, and all supplies needful to same, and such rules and regulations as prescribed shall be faithfully observed by all the officers and employes of said institution, and have power to remove inmates from one asylum to another.

§ 14. Where the patients have been or may be supported in any of the institutions embraced in the pro- Board may sue for support of patients.

visions of this act have or shall acquire estates which can be subject to debt, the Board of Control is authorized and directed in every such case to sue for in the name of such institution and recover the amount of such patient's board at the rate of one hundred and fifty dollars per year or so much thereof as such estate will suffice to pay for the time they shall have been respectively kept and maintained therein, and not otherwise paid for, and by proper proceedings to subject their estates, respectively, to payment thereof; and when the husband, wife or parent of any such patient, who has been or may be supported in either of said institutions, shall have an estate sufficient for the support of such patient in addition to the support of any other who may be dependent on such husband or parent, in like manner to sue for and recover from such husband the amount of his wife's board, and from such parent the amount of his or her child's board, at the rate aforesaid, for the time they shall have been respectively supported by such institution. The net sums realized in such suits shall be paid over to the State Auditor and covered into the State Treasury. In case of failure of suits, the expense thereof shall be certified by the chairman of the Board of Control to the State Auditor who shall provide for its payment out of the State Treasury.

Supplies exceeding \$1,000 to be purchased by bid.

§ 15. The said Board of Control may embrace all the asylums in their purchase of supplies for same, or they may purchase supplies for each asylum separately; but when a purchase of supplies exceeding one thousand dollars is contemplated, the board shall, by advertisement, invite bids on furnishing said supplies and accept the lowest and best bidder to furnish same; and the various bids made, with the names of parties making same, shall be preserved by the board as a part of the records of its office.

§ 16. The steward shall have charge of the farm and garden attached to the institution and shall have and control the cultivation and management of the same, subject to the regulation of the Board of Control. Within the first week after entering upon his duties, he shall take and file with the commissioners a complete inventory of all the crops on hand, live stock, farming utensils, vehicles and all other effects properly pertaining to the farm and garden and shall preserve and be responsible for these and for all subsequent products of the farm and garden and all other stocks and effects that may come into his charge in the management thereof, and none of them shall be taken therefrom without the knowledge and consent of the superintendent. It shall be his duty to furnish for the institution such supplies from the farm and garden as can be provided therefrom and to present monthly to the secretary written statements of the kinds, amounts and market value of the supplies furnished, verified by certificates from the officers through whose hands they have passed. These statements shall be entered in the books of the secretary and steward and filed and kept by the latter as vouchers. No stock or produce of the farm or garden shall be sold by the steward without authority from the Board of Control, and when sales are made he shall pay and deliver the proceeds to the treasurer, and take his receipt therefor, specifying what was sold, to whom and for what price. These receipts shall be recorded in the books of the secretary and steward and filed and kept by the latter in his office as vouchers.

It shall be his duty to keep a record of all official acts, and report them to the superintendent monthly, together with a statement of the condition of the farm and garden, and the number, character and condition of the stock under his care and control. He shall an-

nually, during the month of November, make and render to the Board of Control a true and perfect inventory, verified by oath of all the personal property of every description belonging to the institution, with the estimated value of the various articles. Before entering upon the duties of his office, he shall execute a covenant to the Commonwealth, with good sureties, worth four thousand dollars, to be approved by the Board of Control, for the faithful discharge of his duties, which covenant shall be filed and preserved by the secretary and renewed annually.

Commissioners and officers exempt from certain service.

§ 17. The commissioner and all officers and servants of each institution shall be exempt from militia duty, from working on the public highway, and from serving on any jury. Nor shall the officers and servants be required to give personal attendance as witnesses in any civil suit out of the county in which the institute is situated, but their depositions shall be taken in lieu thereof.

Governor may cause inspection of books.

§ 18. It shall be the duty of the Governor whenever, in his opinion, the interest of the Commonwealth demands it, to direct the State Inspector and Examiner to inspect the books and accounts of either institution, and report its true financial condition and management as respects receipts and disbursements and the propriety thereof.

Board may condemn lands.

§ 19. The said Board of Control may institute and prosecute proceedings in its own name, in any court having jurisdiction, by writ of *ad quod damnum*, as in cases to condemn land for public roads, to condemn any land not exceeding ten acres which may be adjoining the land owned by such asylums which may be deemed by the Board of Control to be necessary to secure or protect the water supply of such asylum, but no such proceedings shall be commenced until so directed by a majority

of the Board of Control by a resolution adopted at a regular meeting thereof. The value of the land so assessed and condemned in, and the cost of such proceedings shall be paid by order of such Board of Control.

§ 20. In case of sickness or absence of the superintendent, his duties shall be discharged by the first assistant physician and, if he be absent or sick, then by the second assistant physician, and so forth.

§ 21. The salary of each superintendent shall be two thousand dollars per annum; the salary of each first assistant physician shall be twelve hundred and fifty dollars per annum; the salary of each second assistant physician shall be one thousand dollars per annum; the salary of each third assistant physician shall be eight hundred dollars per annum; the salary of each steward shall be eleven hundred dollars per annum; and the salary of each receiver shall be six hundred dollars per annum.

Salaries of superintendent, physicians, stewards and receivers.

§ 22. The medical superintendent shall have the general management, supervision and control of the patients, subject to the regulations of the Board of Control, and shall devote his entire time thereto. He shall keep a register of all patients, showing their names, ages, residences, dates of reception and discharge or death, by whose authority received or discharged, and whether they are pay patients or paupers. He shall keep, or cause to be kept by the assistant physician, a case book in which shall be entered a history of the case of each patient received into the asylum, as far as it is possible to make out such history from creditable information; also the condition at time of admission, together with a detailed statement of medical treatment; an "accident book," in which shall be recorded a statement of all accidents, whether serious or slight, to any of the patients of said asylum, whether self-inflicted or occurring other-

Superintendent's duties.

wise, together with a statement of the causes of such accidents or injuries; and also the names, if any, of the persons who have been witnesses thereof, and a "restraint record," which shall show the name of each person within said asylum subject to restraint by belts, gloves, muffs, camisoles, cribs or other mechanical restraints, including seclusion and chemical restraints to allay excitement; also the character of said restraint, when and how long employed in each case, by whose authority and also the reasons for using same. Mechanical restraint should not be applied in any case without the express direction and under the supervision of one of the physicians in charge of said hospital, nor shall restraining apparatus be kept upon the wards when not in use. Said restraint record shall also show the number of attendants on duty in each month and whether the same was sufficient or more than sufficient for the protection and well-being of all patients in the asylum. Each of said books shall be laid before the Board of Control at all the monthly meetings of the board and shall be filed and kept among the records of the asylum. The superintendent shall also make monthly reports to the Board of Control, showing the number of deaths occurring among the patients, the cause thereof, and the names of the deceased; also a record showing all escapes, recoveries and removals of patients.

Superintendent
may ap-
point receiver.

§ 23. It shall be the duty of the superintendent of each insane asylum to appoint a receiver, to be approved by the Board of Control, who shall give bond, with good surety, to be approved by and filed with the Board of Control, for the faithful discharge of his duties, and whose duty it shall be to receive all goods and supplies of any and all kinds purchased for the asylum, take charge of them, see that they correspond with the bills accompany them, in character, quality and quantity;

weigh or measure the same and distribute them to each and every department of the asylum as the superintendent may direct by written order; and in a book for the purpose; open an account with each and every department, charging therein cost price for all goods so received and distributed. The book shall be open at any and all times for the inspection of the superintendent and commissioners, the Governor, a committee of the Legislature, or any person appointed by either for the examination.

§ 24. The superintendent shall appoint all other inferior officers and employes, not otherwise provided for, as he may deem necessary for the proper management of the institution, and he may remove any of them at pleasure and fill their vacancies with others. Superintendent may appoint officers and employes.

§ 25. All pauper idiots, epileptics and harmless; incurable lunatics shall be returned by the asylum in which they may be confined; to the several counties from which they were sent and delivered into the custody of their friends, if any; if not, then to the county judge, or, if they be resident of and sent from, the city of Louisville, then to the mayor of that city, who shall make suitable provision for their keeping out of the annual appropriation allowed for such persons; and said asylum shall, as soon as may be, send each paying patient of the aforesaid class to the county of their residence, or whence they came. Disposition of idiots and harmless lunatics. The president of the Board of Control and the superintendent and one other commissioner, to be from time to time appointed, as necessity may arise, shall act as a commission to pass upon such cases as the superintendent may propose to send back. They shall investigate each case carefully; and if they all concur in the opinion that an inmate can be safely sent back, they shall order such patient returned to the county from whence he was sent and shall deliver with him

a certificate of the finding of the committee. If he is a pauper, he shall be delivered to the county judge or the mayor of Louisville, as the case may be; and if he is a pay patient, to his committee or friends. The court or persons to whom such inmate is delivered shall take such steps to provide for him as are required by law. The cost of returning patients shall be paid by their committee or friends or relatives able to pay; and the cost of returning pauper inmates and such pay inmates as the money can not be collected from the committee of, shall be paid by the Auditor, upon the certificate of the superintendent, approved by the Board of Control.

Reception
and disposition
of patients.

§ 26. Whenever the number of patients sent to either asylum is greater than can be properly accommodated and cared for by that institution, and there is at the time capacity for their reception and care of the patient at either of the other asylums, it shall be the duty of the Board of Control and superintendent of such other asylum to receive as many of those rejected at the former, for want of room, as can be properly accommodated. When, upon application to the proper asylum, the patient is rejected for the want of room, immediate application shall be made to another. The Board of Control is empowered and directed to take care that each of the asylums is kept full to its utmost capacity of such patients as are receivable by it as long as any such patients in the State are unprovided for and that each receives its due proportion of the patients in excess of the ordinary capacity of the asylum; the white and colored patients shall not be kept in the same building.

Jury inquest
to show if pa-
tient is dan-
gerous.

§ 27. No order shall be made by any court or officer for sending a pauper idiot to an asylum, nor shall such idiot be received therein unless the jury by their verdict, on the inquest, shall find that he is so dangerous or

uncontrollable that he can not be safely and properly kept by a committee within the county.

§ 28. The superintendents of the several asylums shall have the right and authority to permit the family or friends of patients, whose condition of mind and health is such as, in the opinion of such superintendents, may be taken care of and treated properly outside of the asylum, to be taken from the asylum, either permanently or for such length of time as the superintendent may deem prudent.

Superintendent when to allow patient removed.

§ 29. Under no circumstances shall it be permitted that, by the reception of pay patients from other States, the asylum be so crowded that any delay shall be incurred in the immediate reception of patients resident in this Commonwealth, either paying or pauper; and no person who has not been found to be insane by regular inquest shall be received into either asylum. Nor shall any patient be discharged as cured unless by the authority of the superintendent. Any cured patient who was admitted to the asylum while in custody of the law upon a criminal charge, shall be delivered to the keeper of the penitentiary or to the jailer of the county whence he came, as the case may require. A cured pauper, before being discharged, shall have a good suit of clothes and be furnished with money enough to pay his traveling expenses back to home, not exceeding twenty dollars. The Board of Control shall charge for board of paying patients the sum of one hundred and fifty dollars per annum; but the superintendent may be permitted to charge the committee or friend of paying patient an amount not exceeding \$5.00 per week for special attention.

What patients may be removed or discharged.

§ 30. No patients; except those who are paupers, according to the definition of "pauper" in this statute, or who have been or may be sent to the asylum by order

Board to be paid, how—definition of "pauper."

of the court, shall be received or retained in either of the lunatic asylums of this State unless six months' board be always paid in advance, and the board for the residue of the time they may be in the asylum be secured by the obligation of one or more sufficient residents of this State; and the court of officers shall make their orders for the committal of all patients (with the above exceptions) to the asylums, conditioned upon such prepayment being made and security given. But if the patient be discharged or die before the expiration of the six months paid for, a proper proportion of the amount paid shall be refunded. An insane person shall be held to be a pauper if unable to pay six months' board in advance; or, if married, be unable to pay said board, besides providing for others naturally dependent; or if the parent of said persons are unable to pay board, besides supporting others naturally dependent upon them, the court holding the inquest shall require the jury to return a finding on this subject, and the verdict shall make it the duty of the superintendent to receive the patient, but such verdict shall not limit or qualify such patient's liability for his board should he have or acquire estate subject to debt.

Officers entitled to quarters and meals.

§ 31. Each superintendent, assistant physician, steward and receiver shall be entitled to comfortably furnished quarters and meals for themselves and their families at their respective asylums. Said officers shall not be entitled to receive, directly or indirectly any other or further perquisites or compensation for their services; and any officer, employe or other person connected with any of said asylums who shall use or authorize the use of any money or other thing of value for private purposes authorized by law, shall be amenable to the punishment now provided for such offenses, and, in addition thereto, shall be reported by any person cog-

nizant of the fact to the Board of Control, who shall cause to be removed from the employment of the State any person willfully guilty of said offense.

§ 32. The superintendent of each institution shall have the power to purchase necessary incidental and emergency supplies for his institution, subject to the approval of the Board of Control, to whom he shall render a monthly itemized statement, giving the facts and circumstances of each expenditure. Supplies may be purchased by superintendent.

§ 33. It shall be the duty of the circuit or county judge in whose court any person shall be ordered to any of these institutions, to at once, by wire, or letter, notify the superintendent of the institution to which said person is ordered that such order has been made, and advise him of the sex and condition of said person, and said superintendent shall immediately send a competent attendant to convey said person to said institution, and only the actual traveling expenses of conveying any person to any of the said institutions shall be paid. The superintendent shall itemize the expenses of conveying all such persons to his institution, and shall send same to the Auditor of Public Accounts, who shall issue his warrant upon the State Treasurer for the amount in favor of said superintendent, who shall report same to the Board of Control. And in returning any inmate to the county whence he or she was sent, when necessary, the cost of returning them shall be paid as above provided. Costs of conveying patients.

§ 34. Inasmuch as it is deemed wise and expedient that the management of these institutions should be changed and the members of the Board of Control have to be confirmed by the Senate, an emergency is declared to exist and this act shall take effect from and after its passage.

Approved March 9, 1906.

CHAPTER 19.

AN ACT to amend an act, entitled "An act for the government of cities of the second class in the Commonwealth of Kentucky," approved March 19, 1894.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

New territory
annexed to or
stricken from
city.

§ 1. That an act, entitled "An act for the government of cities of the second class in the Commonwealth of Kentucky," approved March 19, 1894, be, and the same is, amended as follows: That section 9, article 3 of said act be repealed, and the following be enacted in lieu thereof:

"§ 9. Whenever it is deemed desirable to annex any unincorporated territory to the city, or to reduce the boundaries of the city, the general council thereof may, by a vote of two-thirds of its members enact an ordinance defining accurately the boundary of the territory proposed to be annexed or stricken off, and such ordinance shall thereupon be published in at least ten issues of the official newspaper of the city. In not less than thirty days after the enactment of such ordinance, if the publication as herein provided has been made, and no petition has been filed in the circuit court as provided in the next section, the general council may, by ordinance, annex to the city the territory described in the ordinance, hereinbefore mentioned, or reduce the limits, as the case may be; and, upon the enactment of such ordinance, such territory shall become part of such city, or be stricken therefrom."

Suit may be
filed in circuit
court.

§ 2. That section 10, of article 3 of the said act be, and the same is hereby, repealed, and that the following be enacted in lieu thereof:

“§ 10. Within thirty days after the enactment of an ordinance proposing to annex territory to the city or to reduce the limits thereof, one or more residents or freeholders of the territory proposed to be annexed or stricken off may file a petition in the circuit court of the county, setting forth the reasons why such territory or any part thereof should not be annexed, or why the limits should not be reduced. Summons shall be issued thereon, and be executed on the mayor of the city as in other cases, and the answer of the city shall be filed within twenty days after service of the summons. The case shall be tried according to the rules and practice prescribed for the trial of equity cases, but without the intervention of a jury. If the court be satisfied, upon the hearing, that less than 75 per cent. of the freeholders of the territory to be annexed or stricken off have remonstrated, and that the adding or striking off of such territory to the city will be for its interest, and will cause no manifest injury to the persons owning real estate in the territory sought to be annexed or stricken off, it shall so find and said annexation or reduction shall be approved. If the court shall be satisfied that 75 per cent., or more, of the resident freeholders of the territory sought to be annexed or stricken off have remonstrated, then such annexation or reduction shall not take place, unless the court shall find, from the evidence, that a failure to annex or strike off will materially retard the prosperity of such city, and of the owners and inhabitants of the territory sought to be annexed or stricken off. In case the court shall so find, the annexation or reduction shall take place, notwithstanding the remonstrance. An appeal from the judgment of the court may be taken, as in other cases, but there shall be no change of venue from the county. Costs shall follow the judgment. If the judgment of the court be

adverse to annexation or reduction, no further effort to annex or strike off such territory shall be made within two years after the rendition of such judgment. When any unincorporated territory shall be proposed to be annexed to, any city under the provisions of this act, the court shall have the right and power to find and decree that all or a part or parts of such territory shall be added to such city, in which event the court shall specifically indicate and prescribe by metes and bounds, or other clear and specified description, the territory which the court finds should be so annexed, and that part only shall be annexed. Whenever it is deemed advisable to annex any city of the fifth or sixth class, or part of such city, to the city, the general council of the city proposing to annex such city, or part thereof, shall, by a vote of two-thirds of its members, pass an ordinance or resolution designating the city proposed to be annexed or defining accurately the part proposed to be annexed, if it be a part, declaring it to be desirable to annex such city or part thereof, and providing that the question of whether or not such city, or part thereof, designated in the ordinance, shall be annexed, shall be submitted to the qualified voters of such city, if it be proposed to annex such city as a whole, or if only a part of such city is proposed to be annexed by said ordinance, that the question shall be submitted to the qualified voters residing in such part of said city proposed to be annexed, at the next regular election to be held therein, if such next regular election shall not be held within sixty days after the passage of such ordinance.

“The mayor of the city proposing to annex shall deliver a certified copy of such ordinance or resolution to the county clerk of the county, who shall, if it be proposed to annex the whole of said city, on the ballots

provided for use in the city proposed to be annexed, have printed thereon the question: 'Are you in favor of annexing to the city of?' filling in the blank with the name of the city proposing to annex, and opposite said question he shall print 'Yes' and 'No,' with the proper squares for stamping the cross mark to indicate preference. If it be proposed to annex only a part of said city, then the clerk shall have said question printed on the ballots provided for use in each precinct embraced within that part of the city proposed to be annexed, and on the ballots of each precinct of which that part of the city proposed to be annexed constitutes a part. If only a part of any precinct is embraced within that part of the city proposed to be annexed, the clerk of the election shall, upon the ballots of all persons voting who reside in the precinct, but not within that part of it proposed to be annexed, mark an 'X' with the blank ink stencil in the squares opposite both the words 'Yes' and 'No' before delivering the ballots to such voters to be used by them, so that they may not vote upon the question. The clerk shall cause to be delivered by the sheriff to the officers of election in each precinct a copy of said ordinance or resolution proposing to annex. If one-fourth or more of those voting on the proposition shall vote in favor of annexing, then the city proposing to annex shall pass an ordinance declaring such city, or part thereof, as the case may be, annexed, and such city, or part thereof, shall therefrom become a part of the city."

§ 3. That section 2 of article 3 of said act be, and the same is hereby, repealed and that, the following be enacted in lieu thereof:

Cities may be annexed—vote to be taken, etc.

"Whenever it is deemed advisable to annex any city of the second, third or fourth class to the city, the general council of the city proposing to annex such city

shall pass an ordinance or resolution declaring it desirable to annex the same and providing that the question of whether or not such city be annexed shall be submitted to the qualified voters thereof at the next regular election to be held therein. The mayor of the city proposing to annex shall certify the action of the city to the county clerk of the county, who shall, on the ballots provided for use in the city proposed to be annexed, have printed thereon the question: "Are you in favor of annexing to the city of.....?" filling in the blank with the name of the city proposing to annex, and opposite said question he shall print "Yes" and "No," with the proper squares for stamping the cross mark to indicate preference. If two-fifths, or more, of those voting on the proposition shall vote in favor of annexing, then the city proposing to annex shall pass an ordinance declaring such city annexed, and such city shall therefrom become a part of the city."

Debts of annexed cities become debts of city to which annexed—not exempt from turnpike tax—no liquor license to be granted in certain cases.

§ 4. That section 12 of article 3 of said act be, and the same is hereby, repealed, and that the following be enacted in lieu thereof:

"§ 12. That whenever the city shall annex any city or town, the city annexing shall be bound for all the debts and liabilities, and shall be the owner of all corporate property, franchises and rights of such city or town, or whenever any unincorporated territory or part of a city or town be annexed, the city annexing same shall be liable for any indebtedness which is attached to or exists against said territory or part of a town or city by reason of the same being then or theretofore a part of any turnpike road district or other taxing district, and the city annexing any such territory shall assume and pay said indebtedness or liability, so that after annexation the burden of taxation shall be uniform throughout the whole city; and whenever the pow-

ers granted by this act shall have been exercised by any city and any part of the county in which said city is located shall have been annexed to and become a part of such city, then the said city, if not exempted, as of date January first, 1906, shall never thereafter be exempted in any manner from paying its ratable proportion of the money required to be raised by taxation for the purpose of constructing and maintaining the free turnpikes and other public roads of the county. Nothing herein shall be construed to impose upon any city any liability for the payment of said taxes, where the same, under the laws governing the construction of said turnpikes were heretofore exempted from payment thereof: Provided, further, That if a city shall annex a portion of a city or town, the city annexing shall be liable for that portion of the city or town debts which the value of the real estate in the proportion of the city or town annexed bears to the whole value of the real estate in the city or town, according to the assessment of the county assessor next preceding said annexation: And provided further, That if prior to the annexation of any unincorporated territory, the voters residing therein shall have voted at an election called for that purpose, that no spirituous, malt or vinous liquors shall be sold within said territory, then the city shall after said annexation have no power to grant license to sell any of said liquors within the territory so annexed nor shall any ever be sold therein."

§ 5. That section 13 of article 3 of said act, be, and the same is hereby, repealed, and that the following be enacted in lieu thereof: Right of electors to register and vote.

"§ 13. Whenever, by extension of its territorial limits as aforesaid, new territory is annexed to any city, the general council shall, by ordinance, organize the same into a new ward or wards, or attach the same to

some existing ward or wards long enough before the next ensuing general city election to enable electors in such annexed territory to register, and all other proper steps to be taken according to law, so that the electors in such annexed territory shall have full opportunity to register and vote at such election. Actual residents of any territory at the time of annexation thereof as aforesaid shall, if otherwise qualified, be qualified electors of the city, and be eligible to any office therein at the next general election following such election."

Rights of tax-
payers.

§ 6. Whenever any unincorporated territory is annexed to such city, pursuant to this act, in which territory the residents or voters thereof have, by district taxation, or otherwise, purchased grounds and erected public school buildings, then such grounds and buildings shall become the property of such city, and the city shall assume any indebtedness of such district for such grounds and school buildings. And all persons who may have been taxed, or who may have contributed money for the purchase of said grounds and erection of such buildings, shall be entitled to a credit on the first taxes due by them to said city for the amounts paid by them by taxation or contribution in the purchase of such grounds and erection of such school buildings, such amounts to be ascertained by production of the proper tax receipt or other proper voucher: Provided, If any person or persons, who may have been taxed, or may have contributed for the purpose of purchasing such grounds or erecting such buildings, do not reside within the territory annexed, and whose property which was so taxed is not situated within the annexed territory, then the city shall pay to all such persons the amounts which they may have paid by taxation, or contribution, for the purchase of such grounds and erection of such buildings, such amounts to be ascertained upon the pro-

duction of the proper tax receipt or other proper voucher. The general council of such city shall pass such ordinance as may be necessary to carry this section into proper effect.

Approved March 13, 1906.

CHAPTER 20.

AN ACT to provide for the payment of interest and to create a sinking fund for the ultimate redemption of county bonds issued for the benefit of certain turnpike taxing districts.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. Whenever in any county, under the laws heretofore enacted, creating a general county turnpike taxing district within and composed of a part of such county and road districts within such general county turnpike taxing district and providing for the issue of the bonds of the county for the benefit of such general county turnpike and taxing district, for the purpose of building turnpikes in such general county turnpike taxing districts, and the road districts therein and paying the cost thereof, which bonds were to be redeemed under the provision of such laws by the taxes levied partly on the entire property of such general county turnpike taxing district, and by taxes levied partly in a road district or road districts within such general county turnpike taxing districts, it shall be lawful and the fiscal court of any such county is empowered to levy a uniform tax on all taxable property in such general county turnpike taxing district, as the same was bounded at the time such law or laws went into effect to pay the interest on any indebtedness created under such law or laws which may still be unpaid, and to create a sinking fund

Fiscal court
may levy gen-
eral tax for
turnpikes.

for the ultimate payment thereof, provided, however, that no part of any territory which may have formed a part of such general county turnpike taxing district, and which, since the creation of any part of such indebtedness, may have been annexed to any cities or towns within such county, but not within such general county turnpike taxing district, not subject to the provisions of such law or laws, shall be required to pay any part of such indebtedness created subsequent to such annexation.

§ 2. All laws and parts of laws in conflict herewith are hereby repealed.

§ 3. Whereas, it appears that immediate provision must be made for the payment of bonds, and the interest thereon, which have been issued under laws herein referred to, an emergency is hereby declared to exist and this act shall take effect from and after its approval by the Governor.

Approved March 14, 1906.

CHAPTER 21.

AN ACT to amend section 2560 of the Kentucky Statutes, it being a portion of article 1 of chapter 81 of the Kentucky Statutes, entitled "Liquors, Intoxicating."

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Elections in towns and certain cities on same day—election held in county forbidden.

§ 1. That section 2560 of the Kentucky Statutes, it being a portion of article 1, of chapter 81, of the Kentucky Statutes, entitled "Liquors, intoxicating," be, and the same is hereby, repealed, and in lieu thereof it is hereby enacted:

"a. No election in any town, city, district or precinct of a county shall be held, under this article, on the same

day on which an election for the entire county is held, except that cities of the first, second, third and fourth classes may hold an election on the same day on which an election for the entire county is held. When an election is held in an entire county and a majority of the legal votes cast at said election are against the sale, barter or loan of spirituous, vinous, malt or other intoxicating liquors, then it shall not be lawful to sell, barter or loan any such liquors in any portion of the county. If at such an election for the entire county the majority of the legal votes cast are in favor of the sale, barter or loan of any such liquors, such election shall not operate to make it legal to grant license to sell, barter or loan such liquors in any territorial division of such county from which the sale, barter or loan has been excluded by an election held under this article, or by special act, but the status of such territorial division shall remain as if no such election had been held. Result of vote
in district or
city.

“b. No election shall be held in any election precinct under this act on the same day on which an election is held for the district or city of which the precinct is a part. If at an election held for such entire district or city, the majority of legal votes cast shall be in favor of the sale, barter or loan of spirituous, vinous, malt or other liquors, then the status in the several precincts thereof shall remain as it was before said election; but if the majority should be against the sale, then the sale, barter or loan of such liquors shall be unlawful in every portion of said district or city.”

Approved March 14, 1906.

CHAPTER 22.

AN ACT relating to Revenue and Taxation.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

ARTICLE I.

GENERAL PROVISIONS.

Annual Tax-
es—How divid-
ed.

§ 1. An annual tax of 50 cents upon each one hundred dollars of value of all property directed to be assessed for taxation, as hereinafter provided shall be paid by the owner, person or corporation assessed. The aggregate amount of tax realized by all assessments shall be for the following purposes: 21½ cents for the ordinary expenses of the Government, 26 cents for the support of the common schools, 2 cents for the use of the Sinking Fund, ½ of one cent for the Agricultural and Mechanical College, as now provided by law by an act, entitled "An act for the benefit of the Agricultural and Mechanical College, approved April 29, 1880, including the necessary traveling expenses of all pupils of the State entitled to free tuition in such college and who continue students for a period of ten months, unless unavoidably prevented."

Property sub-
ject to taxation

§ 2. All real and personal estate within this State, and all personal estate of persons residing in this State, and of all corporations organized under the laws of this State, whether the same be in or out of the State, including intangible property, which shall be considered and estimated in fixing the value of corporate franchises as hereinafter provided, shall be subject to taxation unless the same be exempt from taxation by the Constitution and shall be assessed at its fair cash value,

estimated at the price it would bring at a fair voluntary sale: Provided, however, That tangible personal property located and having a taxable situs without the State of persons residing in this State, and of all corporations organized under the laws of this State, shall not be subject to taxation.

Personal property out of State not taxed.

§ 3. The Commonwealth, and each county, incorporated city, town or taxing district, shall have a lien on the property assessed for the taxes due them respectively (for five years) which shall not be defeated by gift, devise, sale, alienation, or any means whatever, unless the gift, devise, sale or alienation shall have been made for more than five years before the institution of proceedings to enforce the lien, and nothing shall be exempt from levy and sale for taxes and cost incident to the sale. When any lands or improvements shall not be assessed in any one year, it may be assessed retrospectively in the manner provided for by law, for that year, at any time not later than five years thereafter; but the lien thereby accruing shall not prejudice the rights of purchasers acquired in the meantime.

Lien on property for taxes due State, county, town, etc.

§ 4. For the purpose of taxation, real estate shall include all lands within this State and improvements thereon; and personal estate shall include every other species and character of property—that which is tangible as well as that which is intangible.

Real Estate and Personal property--what shall include

§ 5. The holder of the legal title, and the holder of the equitable title, and the claimant or bailee in possession of the property, on the first day of September of the year the assessment is made, shall be liable for taxes thereon; but, as between themselves, it shall be the duty of the holder of the equitable title to list the property and pay the taxes thereon, whether the property be in possession or not at the time of the payment. Provided, that if the property be sold before February

Title—Legal and Equitable holder and claimant, etc., liable for taxes.

Property—by whom listed

1st of the year in which the taxes are due and payable, then as between the purchaser and seller, and in the absence of any contract to the contrary, it shall be the duty of the purchaser of the property to pay the taxes thereon, and if the property is sold after February 1st in the year in which the taxes are due and payable, it shall be the duty of the seller to pay the taxes thereon.

Estate—Real
and Personal—
assessment of

§ 6. All estate, real and personal, and all interest in such estate, named and specified in the tax book, shall be assessed for taxation, and the tax paid by the owner thereof to the persons authorized by law to receive the same, unless otherwise specially provided.

Lands—where
listed

§ 7. Lands shall be valued for taxation without reference to conflicting title, and shall be listed in the county in which it is located. Tangible personal property shall be listed and taxes paid thereon in the county, municipality and taxing district where the same has established a taxable situs based on the actual situation of the property.

Property ex-
empt from tax-
ation

§ 8. The following property is exempt from taxation: Public property used for public purposes; places actually used for religious worship, with the grounds attached thereto, and used and appurtenant to the house of worship, not exceeding one-half acre in the cities or towns, and not exceeding two acres in the country; places of burial not held for private or corporate profit; institution of purely public charity and institutions of education not used or employed for gain by any person or corporation, and the income of which is devoted solely to the cause of education; public libraries, their endowments, and the income of such property as is used exclusively for their maintenance; all parsonages or residences owned by any religious society, and occupied as a home, and for no other purpose, by the minister of any religion with not exceeding one-half acre of ground in

towns and cities, and two acres of ground in the country, appurtenant thereto; household goods and other personal property of a person with a family not exceeding two hundred and fifty dollars in value; crops grown in the year in which the assessment is made and in the hands of the producer.

§ 9. The bonds of all officers mentioned in this chapter shall bind them and their sureties for the faithful performance of their duties (and for all moneys which shall come to their hands by virtue or color of their offices), and the strict accounting of all moneys due by them to the State (or other taxing districts) and for the correctness of all amounts claimed and collected by them as commissions or compensations for their services. Bonds of officers

§ 10. Whenever any penalty is provided for in this chapter, it may, unless otherwise especially stated, be enforced either by indictment in the circuit court of the county, or by action in any court having competent jurisdiction. Penalty—how enforced.

§ 11. When no other penalty is mentioned for a failure to do an act or the doing of an act forbidden (or required) by this chapter, the penalty in all such cases shall not be less than ten nor more than five hundred dollars. Penalty.

§ 12. In all suits and controversies involving the titles of lands claimed or held under the deed executed by the sheriff in pursuance of the sale for taxes, the deed shall be prima facie evidence of the regularity of the sale and of all prior proceedings and title in the person to whom the deed has been executed. Suits involving titles to lands

§ 13. If the purchaser of land sold for taxes shall die before a deed thereto shall be executed, the deed may be executed by the sheriff to and in the name of the deceased person, and such deed shall vest the title in the heirs at law or devisees of such deceased person, in Title—when vested in heirs

the same manner as though made to the decedent before his death, and be liable to claims of creditors and other persons as if the deed had been executed to the deceased person while living.

§ 14. Any person having a lien on property upon which the owner has failed to pay the taxes, and has become delinquent, such lien holder may pay the taxes, interest and penalties thereon and shall be subrogated to the lien of the Commonwealth, county or district therefor, and the sum so paid shall bear legal interest from the date of payment, and shall be collectible in the same manner as the original claim of the lien holder.

Taxes - paid
by other than
owner of prop-
erty

§ 15. Whenever the occupant or tenant of any land, or bailee or person in possession of any personal property, shall pay the tax thereon which the owner ought to pay, the person paying the tax shall be entitled to recover of the owner the amount of the tax so paid, and interest, which shall constitute a lien on the property upon which such tax was paid.

Court author-
ized to appor-
tion assess-
ment, etc.

§ 16. When two or more persons own land which has been assessed as one tract, any one or more of them, after partition of the same, and upon ten days' notice to the other owners, may make application to the county court of said county for an apportionment of the assessment; and the said court is hereby authorized to apportion the assessment among the owners according to the value of their respective interests, as shown by the proof introduced by them. If the delinquent taxes are due on said land, any one or more of said owners may have his portion released therefrom by paying to the officers to whom such delinquent taxes are payable his pro rata share thereof, as ascertained by the judgment of apportionment, and said judgment shall be final, unless an appeal therefrom to the circuit court, which is hereby given appellate jurisdiction,

be prosecuted within sixty days from the rendition of the same.

§ 17. When land owned by two or more persons shall be assessed conjointly, and any one or more of them shall not pay their portion of the tax, any such owner paying the whole tax, or who shall redeem the whole tract after it has been sold for delinquent taxes, shall have a lien on the delinquent's portion for the tax justly owing by such delinquent, and may sue for and recover the same. Land assessed jointly—tax paid in proportion.

§ 18. Whenever any person shall purchase property sold for delinquent taxes, and the sale shall be set aside because of any irregularity, the purchaser shall have a lien on the property for the amount of taxes and cost paid by him, and for which the property is liable, with legal interest from the time of such payment, which may be recovered from the owner of the property or person owning the same. Property—lien on for delinquent taxes

§ 19. No officer named in this chapter shall retain any part of the compensation allowed his deputy or deputies longer than thirty days. Any officer violating the provisions of this section shall be deemed guilty of a misdemeanor, and, on conviction, be fined not less than five hundred dollars for each offense. Officer not to retain fees of deputy over 30 days.

§ 20. That it shall be the duty of all persons owning any real or personal property, mineral rights or standing (branded) trees of any kind whatever on the lands of another, or any coal, oil or gas privileges, by lease or otherwise, or any interest therein, in this State other than in the county in which the said owners reside, or if they should reside out of the State, to list the property for taxation personally, or by an authorized agent, in the county where situated, at the same time and in the same manner as is now required by law of resident owners; or to file a descriptive list of the same between the Mineral rights, etc., listed for taxes

first day of September and the first day of October in each year, with the county court clerk of the county where said property is located, fixing a fair cash value of the same, and giving the nearest resident thereto, and the number of the magisterial district in which the same is located. Whoever shall willfully fail or refuse to comply with the provisions of this act shall be fined not exceeding fifty dollars, to be recovered by an indictment in the county in which the same is situated: Provided, That no fine shall be imposed if the property be assessed before the commencement of the prosecution.

Tax sale of
property—how
advertised.

§ 21. It shall be the duty of the sheriff or tax collector, if any of the property herein referred to shall be sold by him for such taxes, to be governed in the advertisement and sale of the same, under the laws now in force in this Commonwealth regulating sales under execution; and if said sheriff or tax collector shall, at the time of such sale, have both State and county taxes against said property, and fails to get a bidder to cover said taxes and costs, he shall strike the same off one-half to the State and the other half to the county, in payment of said taxes, and certify the same to the clerk of the county court of said county, and also to the Auditor of this State; and if said sheriff or tax collector shall fail therein, he shall be fined twenty dollars.

Redemption
right of owner.

See page.

§ 22. That any lands or other property sold for taxes under the provisions of this act may be redeemed by the owner thereof, as is now provided by law for the redemption of such property when sold for taxes.

Lands—each
tract listed in
its county.

§ 23. This act shall be construed to mean that all tracts or parts of lands shall be listed in the counties in which they may be situated.

ARTICLE II.

§ 1. Any person elected or appointed assessor of taxes at his request, who shall willfully fail to accept the office and discharge the duties thereof, shall be fined five hundred dollars. The assessor may appoint, with the approval of the county court, as many sober, discreet, capable persons, not under the age of twenty-four years, as deputies, to assist him in the discharge of his duties, as he may deem necessary, and may remove them at his pleasure. The assessor and his deputies shall read and administer the oath required to be taken by persons whose property is required to be listed for taxation.

Assessor
deputies—du-
ties of, etc.

§ 2. The assessor and his deputies, before they enter upon the duties of the office, shall, in addition to the oath prescribed by the Constitution, take the following oath: "I do swear that I will administer to every person listing property of any description the oath prescribed by law, and fix the value of all property to be listed by me at its fair cash value, estimated at the price it would bring at a fair voluntary sale, without favor or partiality; and I will diligently search and inquire so that no person shall be passed over, or shall fail to have an opportunity to give a list of his taxable property, and that I will truly report all persons who shall fail or refuse to list their taxable property, after being duly called on by me for that purpose, or who have given in a false or fraudulent list, so help me, God."

Oath, assess-
or, deputies.

§ 3. The assessor shall at the same time execute bond to the Commonwealth, with good surety, to be approved by the county court, for the faithful discharge of the duties of his office, which bond shall be filed in the office of, and kept safely by, the clerk of the county court, and on which the assessor and his sureties shall be liable

Bond of assess-
or—action on

for any violation of the duties of his office, by himself or any of his deputies. Action may be instituted on it by the Commonwealth or any person aggrieved, and recovery had thereon, from time to time, to the extent of the injury sustained.

Assessor—
when to com-
mence duties.

§ 4. The assessor shall commence the duties of his office on the first day of September in each year, and he shall assess his county by justice's districts, in separate books, and he shall also make a separate book or books for each incorporated city, town or taxing district (except school districts) of his county, by wards or other subdivisions, as convenience may require.

Oath, taxpay-
er—must be
read to him.

§ 5. The assessor or his deputies shall read and administer to every person listing property the following oath: "You swear that the list of taxable property about to be given by you will contain a full and complete list, and the best description you can give, of all and every species of property belonging to you or in your possession, subject to taxation on the first day of September last, including all money, notes, bonds or other evidence of debts except bonds not taxable, and stock in corporations whose property and franchise has been listed by the corporation, and that, according to your best judgment, you will value your property at its fair cash value, estimated at the price it would bring at a fair voluntary sale; and that you will true and perfect answers make to all questions that may be asked you concerning your taxable property, or that of others in your possession, or about to be listed by you for them." If, in the opinion of the assessor or deputy, there be any error in any list, it shall be his duty to note same on his tax books so as to call the attention of the Board of Supervisors thereto.

Assessor to
call on county
clerk for list of
lands of non-
residents.

§ 6. The assessor shall call upon the county clerk from time to time for description lists of lands owned by

non-residents, and make use of the information contained in them in making out his list and books of taxable property.

§ 7. Real estate, or any interest therein, shall be listed in the county or district where situated against the owner of the first freehold estate therein. If the owner fails to list the same, the assessor shall, nevertheless list all lands in his county; and to enable him to ascertain the person in whose name to make the list, he is empowered to swear witnesses, and their statements must be put in writing and returned with the tax book, and a note or reference made to the proof in the listing of the land.

Real estate—
where listed.

§ 8. Personal property of every kind shall be separately stated and valued in the appropriate column of the tax book herein provided, and if there be no appropriate column, it shall be valued and stated in the column headed "miscellany."

Personalty to
be separately
valued, etc.

§ 9. If any person shall willfully make a false statement, or, for the purpose of avoiding taxation, make a temporary investment in securities exempt by law from taxation, or convert any intangible property into non-taxable property outside of this State, or resort to any device whatever for the purpose of avoiding taxation, he shall be deemed guilty of a misdemeanor, and, on conviction, fined any sum not exceeding five hundred dollars, and be subject to three times the amount of tax upon his estate, to be recovered by the sheriff by action in the name of the Commonwealth in the county in which the estate is liable for taxation, or by the Auditor, when the taxes are payable to him, in the Franklin circuit or quarterly court.

Investment in
securities to
avoid taxation

§ 10. Each county clerk shall, on or before the first day of September of each year, make and certify to the various county assessors, as hereinafter provided, com-

County Clerks
—duties of to
certify lists of
notes for pur-
chase money,
mortgages, etc.

Mortgage,
etc., must show
residence of
lien holder, etc.

plete statements of all purchase money notes, mortgage notes and other obligations for money due or to be paid, except purchase money notes, mortgage notes and other liens for money due, or to be paid, owned by banks or trust companies, as shown by the conveyances, mortgages and liens in his office. Said statements shall distinctly show the dates of execution and maturity of such notes or other evidences of indebtedness; the consideration therefor; the date of filing or recording same; the amount thereof, and the county of the residence of the owner, payee, beneficial holder thereof or other person or corporation liable for taxes thereon. Said statement shall be made to each county assessor of the State of such notes or other evidences of indebtedness as may be owned or held by persons or corporations residing, or having their principal place of business, in the county of such assessor. No mortgage, conveyance or other instrument or writing constituting a lien or other security for any note or other evidence of indebtedness shall be received for record by any county clerk of this Commonwealth unless such mortgage, conveyance or other writing give the county and State of the residence and postoffice address of the person or corporation owning or holding said note or other evidence of indebtedness, or liable for the payment of taxes thereon. Should there be an assignment of such note or other evidence of indebtedness, of record in the clerk's office, the assignment shall state the county and State of the residence and postoffice address of the assignee; unless any assignment is made of record, the original holder or owner shall be liable for taxes as though no assessment had been made. Any person who shall knowingly and intentionally give a false or fictitious address or name in any such instrument or assignment, as above mentioned, shall be guilty of a misdemeanor and shall, upon conviction,

be fined not less than ten dollars nor more than one thousand dollars. Each statement made by the county clerk, as herein required, shall cover a period of one year next prior to the date such statement is required to be made:

Provided, That the first statement to each county assessor made hereunder shall cover a period of at least five years prior to the time such statement is made. Said statements shall be sworn to by the clerk before some person authorized to administer oaths, as a full and complete statement of such facts. For his services in making such statements, the clerk shall be paid a reasonable compensation by the fiscal court of his respective county; said statement shall be returned by the various assessors, with their tax books, schedules and list of conveyances, to the county clerks of their respective counties for the use of the Boards of Supervisors. Any county clerk failing to perform his duties under this section shall be punished by a fine of not less than fifty dollars nor more than one hundred dollars, to be recovered by warrant or indictment. Nothing herein shall be construed to effect the validity of any instrument or assignment heretofore made.

First statement to cover 5 years—others 1 year.

§ 11. The assessor upon receiving from the county clerk the statement of all purchase money notes, mortgages, notes and other liens, as provided in section 10 of this article, shall fix the value upon each and all of said notes and liens, estimated at the price each would bring at a fair voluntary sale, and enter the same in his tax book against the owner or beneficial holder thereof as it is provided in section 6 of article 1 that the property assessed shall be entered; and he shall return said statement to the county clerk for the use of the Board of Supervisors.

Assessor to return statement to county clerk for supervisors.

Assessor to fix value on lien notes, etc.

§ 12. All taxable estate shall be assessed and valued as of the first day of September in the year listed, and

Property to be assessed as of Sept. 1.

the person owning or possessing the same on that day shall list it with the assessor, and remain bound for the tax, notwithstanding he may have sold or parted with the same.

Assessor to fix value upon all estate listed with him.

§ 13. The assessor, from his knowledge, and from the statement of the person listing the property for taxation, and such other evidence as he may be able to obtain upon oath of witnesses sworn by him, shall fix the value upon all the estate listed with him for taxation at its fair cash value, estimated at the price it would bring at a fair voluntary sale, and enter the same in his tax book, in the proper name and title of things, together with the Christian and surname of the person, and other information designated in the form of the tax book prescribed by law, giving also the aggregate value of the property assessed, and, in estimating the value of lands, the increased value, on account of all improvements thereon, shall be taken into consideration. If the value fixed by the assessor be greater than that fixed by the taxpayer, it shall be the duty of the assessor to notify the taxpayer at the time of the assessment the amount of such increase and of the time and place of the meeting of the Board of Supervisors. The assessor shall report to the Board of Supervisors a list of all taxpayers in the county whose tax lists have been added to or increased by him after receiving them from the hands of the taxpayer, together with a short statement.

Assessors' tax book to be made in fair hand and by justices' districts.

§ 14. The assessor shall make out his tax book in a fair, legible handwriting, in alphabetical order, according to justices' districts and incorporated cities, towns and taxing districts therein, and make additions of each column, so as to show the aggregate amount, value and number of each column in said tax book, and prove the accuracy before he returns the same.

§ 15. The assessor shall make and return with his tax book the number of qualified voters resident in his county, and when a city or town within his county shall have a separate representative in either House of the General Assembly, he shall make a separate report of the qualified voters in such city or town.

Assessor to
state number
qualified vot-
ers.

§ 16. Persons listing their estates with the assessor shall state separately the tracts of land, the number of acres in each tract, the price per acre, and the improvements thereon, the name of the nearest resident thereto, and where situated, giving election precinct in which it is situated; the number of each town lot and the improvements thereon, in what city or town, on which street, and the value of each, and the value of the improvements thereon, to the extent that same enhances the value of each lot, and whether there is any land adjoining his owned by any non-resident of the county or State, and give the name and place of residence of such owner, if known; the number of registered stallions, geldings, mares and colts, and their value; the number of stallions, mares, geldings and colts of common or mixed stock, and their value, and the number of mules, registered jacks, jennets and mule colts, and their value; the number of registered bulls, steers, cows and calves, and their value; the number of bulls, steers, cows and calves of common or mixed stock, and their value; also all other estate, including the number, denomination and fair cash value of all bonds subject to taxation owned by them, with the value thereof on the first day of September of the year for which the list is given, and such other facts as may be required in the blanks as hereinafter provided. But no error or informality in the description or location of the property, or in the name of the owner or party assessed, shall invalidate the assessment if the property can with reasonable certainty be

Taxpayer to
describe a n d
value nroperly

located from the description given; and in case of such error and informality, the collector may receive the taxes and by his receipt correct such error or informality.

Property
pledged lien
for tax.

§ 17. Every person or company engaged in the business of receiving property in pledge or security for money or other things advanced to pawnors or pledgers shall return, under oath, the fair cash value of all property so pledged and held on first of September annually, and taxes shall be charged on the value of such property to the person holding the same as other property owned by him; and such person shall have a lien on the property to secure the amount of tax paid.

Books, blanks
delivered by
Auditor.

§ 18. Before the first day of September of each year, the Auditor of Public Accounts shall deliver to each county clerk of this State, for the use of the assessor and their deputies, a sufficient number of assessment books and necessary blank schedules for the assessment of all property, real and personal, with interrogatories to be propounded to each person, with affidavit thereto attached, to be signed and sworn to by the party whose property is assessed. The schedule shall contain two columns. In one the person whose property is assessed shall fix the values. In the other, the assessor shall fix what, in his judgment, is the proper valuation of the property. The party or the assessor where the party can not write shall write the word "none" after each item when he has no property to assess as named in each item; but no item shall be passed without being answered. The following shall be the form of interrogatories and schedules as hereinafter required:

Interrogatories propounded to and answered by
— of — county, — State of Kentucky, on
the — day of —, and schedule of all property
held or owned by him on the first day of September,

190—, and the valuation thereof as fixed by him and as fixed by the assessor.

INTERROGATORIES.

No. 1. Are you or were you, on the first day of September of the present year, executor of the will or administrator or curator of the estate of any deceased person, or guardian, committee or assignee, commissioner, receiver or trustee of any person, or have you in your possession or under your control any property, money or other thing of value belonging to any other person or corporation? Answer ———. If the answer is “Yes,” the person is required to list such property separate from his own, and in the name of the real owner, and show by whom listed.

No. 2. Have you, before the first day of September of the present year, either personally or through the agency of another, caused any part of your taxable money or other property to be temporarily converted, either by sale, exchange, or any other manner, into any bonds, money or securities not taxable, and any other property not taxable under the laws of this State for the purpose of evading the payment of taxes, or have you resorted to any means or device whatever to evade the payment of taxes on any part of the property owned by you during the twelve months next preceding the first day of September of the present year? Answer ———. If the answer is “Yes,” the person shall state all the facts connected with such transaction, and the assessor shall reduce such statement to writing and attach it to the schedule and make a note of the facts in his books, that the attention of the supervisors may be called thereto.

SCHEDULE.

No. of Item.	Description of Property.	Value fixed by the person assessed.	Value fixed by the Assessor.
1.	Amount of bonds, number and denomination of bonds and value thereof	\$	\$
2.	Amount of notes secured by mortgage	\$	\$
3.	Amount of other notes.....	\$	\$
4.	Amount of accounts.....	\$	\$
5.	Amount of cash on hand.....	\$	\$
6.	Amount of cash on deposit in bank, and against which checks in payment of prior bona fide indebtedness have not been drawn.....	\$	\$
7.	Amount of cash on deposit with other corporations.....	\$	\$
8.	Amount of cash on deposit with individuals	\$	\$
9.	Amount of all other credits or money at interest.....	\$	\$
10.	Amount of stock in corporations, joint stock companies or associations of this State not paid on by the company or association.....	\$	\$
11.	Amount of stock in foreign corporations not exempt by law.....	\$	\$
12.	Number of acres of land and price per acre.....	\$	\$
13.	Nearest residence thereto.....		
14.	Election precinct in which situated		
15.	Valuation of each tract with improvements	\$	\$
16.	Number of city or town lots.....		

SCHEDULE—Continued.

No. of Item.	Description of Property.	Value fixed by the person assessed.	Value fixed by the Assessor.
17.	Name of town or city where located		
18.	Value of each with improvements..\$	\$	
19.	Number of thoroughbred, saddle and standard stallions.....		
20.	Value\$	\$	
21.	Number of thoroughbred, saddle and standard geldings.....		
22.	Value\$	\$	
23.	Number of thoroughbred, saddle and standard mares and colts....		
24.	Value\$	\$	
25.	Number of stallions of common stock		
26.	Value\$	\$	
27.	Number of geldings, mares and colts of common stock.....		
28.	Value\$	\$	
29.	Number of mules and mule colts..		
30.	Value\$	\$	
31.	Number of jacks.....		
32.	Value\$	\$	
33.	Number of jennets.....		
34.	Value\$	\$	
35.	Number of registered bulls.....		
36.	Value\$	\$	
37.	Number of registered cows and calves		
38.	Value\$	\$	
39.	Number of bulls, cows, calves and steers of common stock.....		
40.	Value\$	\$	

SCHEDULE—Continued.

No. of Item.	Description of Property.	Value fixed ¹ by the person assessed.	Value fixed by the Assessor.
41.	Number of sheep.....		
42.	Value	\$	\$
43.	Number of hogs.....		
44.	Value	\$	\$
45.	Value of agricultural implements..	\$	\$
46.	Value of agricultural products...	\$	\$
47.	Less value of the crops grown in the year assessment was made and in the hands of the producer....	\$	\$
48.	Value of agricultural products for taxation	\$	\$
49.	Number of wagons, carriages, au- tomobiles, bicycles and vehicles of every kind and the value of each separately	\$	\$
50.	Value of slaughtered animals....	\$	\$
51.	Value of safes.....	\$	\$
52.	Value of household and kitchen furniture	\$	\$
53.	Value of manufacturing imple- ments, machinery of all kinds....	\$	\$
54.	Value of pianoforte and other mus- ical instruments.....	\$	\$
55.	Value of raw materials to be used in manufacturing.....	\$	\$
56.	Value of manufactured articles..	\$	\$
57.	Number of paintings, and value thereof	\$	\$
58.	Library—number of volumes— value thereof.....	\$	\$
59.	Number of diamonds, value there- of	\$	\$

SCHEDULE—Continued.

No. of Item.	Description of Property.	Value fixed by the person assessed.	Value fixed by the Assessor.
60.	Value of watches and clocks.....	\$	\$
61.	Value of jewelry.....	\$	\$
62.	Value of gold, silver and plated ware	\$	\$
63.	Value of steam engines, including boilers	\$	\$
64.	Number of steamboats, sail boats or other water crafts or any interest therein—value.....	\$	\$
65.	Value of mineral products.....	\$	\$
66.	Value of coal mines, oil, gas and salt wells.....	\$	\$
67.	Value of patent rights.....	\$	\$
68.	Present value of annuities and royalties	\$	\$
69.	Value of brick, stone and other building materials.....	\$	\$
70.	Value of wines, whiskies, brandies and mixtures thereof not in distillery bonded warehouses.....	\$	\$
71.	Number of stores—value of stock of goods and other property therein	\$	\$
72.	Value of property held for another for the purpose of sale on commission or otherwise.....	\$	\$

MISCELLANY.

73.	Value of all property not mentioned above.....	\$	\$
74.	Total value of property listed as above	\$	\$

SCHEDULE—Continued.

No. of Item.	Description of Property.	Value fixed by the person assessed.	Value fixed by the Assessor.
75.	Less household goods and other personal property of persons with a family, to be deducted from valuation of personal property listed above, not to exceed two hundred and fifty dollars in value.....	\$	\$
		\$	\$
		\$	\$
76.	Balance of taxation.....	\$	\$
77.	Males over twenty-one years of age.		
78.	Legal voters Served in Federal or Confederate army—full name.		
79.	Enrolled militia.		
80.	Children between six and twenty years.		
81.	Number of studs, jacks and bulls for which a service fee was charged.		
82.	Rate per season.		

The following questions are required to be answered for statistical purposes:

- 83. Pounds of tobacco raised during the year.
- 84. Pounds of hemp raised during the year.
- 85. Tons of hay raised during the year.
- 86. Bushels of corn raised during the year.
- 87. Bushels of wheat raised during the year.
- 88. Bushels of oats raised during the year.
- 89. Bushels of barley raised during the year.
- 90. Bushels of grass seed and clover seed raised during the year.
- 91. Tons of coal mined during the year.
- 92. Tons of pig metal mined during the year.
- 93. Tons of bloom.
- 94. Tons of bar iron.

SCHEDULE—Continued.

95. Number of acres of wheat raised during the year.
96. Number of acres of corn raised during the year.
97. Number of acres of meadow.
98. Number of acres of woodland.
99. Number of acres of tobacco.
100. Number of dogs over four months of age and description of same.

The following shall be the form of oath which shall ^{Oath on} be printed on each schedule, which the party whose list _{schedule.} is taken shall subscribe and swear to before the assessor or his deputy as soon as such schedule shall be completed; and all persons failing or refusing to take such oath shall be deemed guilty of refusing to give in their property for assessment, and be fined as provided for such offenses.

State of Kentucky,

_____ County,

Scilicet.

I do solemnly swear (or affirm) that the foregoing schedule contains a true, full and complete list of all taxable property belonging to me on the first day of September, 19—, and, to the best of my knowledge, belief and judgment, the values fixed by me to the various articles as above, is the fair cash value thereof, estimated at the price it would bring at a fair voluntary sale, and that to the best of my knowledge, belief and judgment, none of said articles would bring any greater sum at any such sale, than as stated above, and that I can not realize any greater sum on the notes and accounts owned and held by me against others than as stated by me in said schedule, and that the answers made by me to the above interrogatories are true.

Subscribed and sworn to before me by _____
 _____ this _____ day of _____, after said oath
 was read to him by me.

_____, Assessor.

Assessor to
read oath.

It shall be the duty of every assessor or deputy to read said oath in full to each taxpayer and to see that no item has been passed unanswered before he shall be allowed to sign or swear to it. Any assessor or deputy who shall violate either of these provisions shall be deemed guilty of a misdemeanor and, on conviction, be fined fifty dollars for each offense; and any person who shall make a false statement as to any matter with reference to the listing of his property for taxation shall be deemed guilty of false swearing and, on conviction, shall be punished accordingly.

Assessor to
complete work
—when.

§ 19. The assessor shall complete his work and return the tax books and schedules to the county clerk on or before the first day of January, and the clerk shall file and preserve the same. The schedules may be destroyed after five years.

Clerk to use
book of pre-
vious year—
when.

§ 20. If, for any cause, the tax books are not returned by the assessor, the county clerk shall copy and deliver to the sheriff the tax books of the previous year, by the fifteenth day of February, and take his receipt therefor, and notify the Auditor. By this tax book the Auditor and sheriff shall be governed in the collection and payment of the tax into the treasury for that year, and the sheriff shall be governed by the same book in collecting the county levy for that year.

Taxpayer re-
fusing to list.

§ 21. The assessor shall report to the county clerk the names of all persons refusing to give a full and complete list of their property, or refusing to make oath of the same, and the clerk shall notify the supervisors; and if the supervisors fail to get a full and complete list of the property of such person, and so notify the

clerk, then the county court, after giving five days' notice to such person, shall proceed to determine and ascertain the property and its value, and shall impose on such person a fine not exceeding one hundred dollars.

§ 22. The county clerk shall issue summons in the name of the Commonwealth of Kentucky, in which shall be stated the offense in general terms against each of the delinquents, returnable to the next term of the county court, which shall hear and determine the cause, upon giving the defendant the right to have a jury to try the facts, if demanded before the trial is begun, which jury shall be composed of housekeepers and summoned by the sheriff. If the defendant be found guilty, the court shall enter judgment for the fine and costs. The court shall assess the taxable property upon the statement of the defendant, made upon oath, or upon such other evidence as he may be able to obtain, and execution shall be issued for the fine and costs. The amount of the assessment shall be certified by the clerk to the sheriff and Auditor of Public Accounts, and the tax collected and accounted for as other taxes.

Trial, delin-
quent assess-
ment by court

§ 23. The county court, before judgment is rendered against one reported in default, as above indicated, may, if it be satisfied that the defendant was not willfully in default, direct the clerk to take the list of taxable property of such delinquent in the manner prescribed by law. The list aforesaid shall be forthwith certified to the sheriff and Auditor, to be charged to the sheriff, and accounted for by him as other revenue. In such cases the county court may excuse the delinquent from the payment of the fine upon the payment of the costs of the prosecution.

§ 24. Any person who has failed to give in his list of taxable property, in whole or in part, because he was not called upon by the assessor, may, at any time, and

Property—
when listed
with County
Clerk.

it is hereby made his duty, after the assessor has returned his books, to list the same with the county clerk, who, in taking the same, shall be governed by the laws regulating the duty of the assessor.

§ 25. The assessor or his deputy, before he returns any one in default, shall apply at his residence, if a corporation at the place of business, for list of his taxable property, and in case of his absence, leave a written notice with some person of the household over sixteen years of age, or put on the front door of the residence or place of business, of the time and place such person shall meet the assessor in his county, and give in his list of taxable property; and if he fails to attend and give in such list, then the assessor shall report the person to the county clerk, and the clerk shall report such person to the supervisors, who shall assess and value his property.

Assessor fined
for failure to
perform duties,
etc.

§ 26. If the assessor reports any one in default under the foregoing section, without having performed the duties required of him in said section, he shall be fined ten dollars.

Sheriff not to
collect tax

§ 27. No sheriff shall receive or receipt for any taxes until a copy of the assessor's books, as approved by the Board of Supervisors, has been delivered to him by the county clerk, or the list filed in the county clerk's office has been certified to him by the said clerk. For a violation of this section the sheriff shall be fined one hundred dollars for each offense.

County attorney
to prosecute
for failure
to list, etc.

§ 28. The county attorney shall prosecute under the preceding sections, and he shall receive for his services twenty-five per cent. of the fine recovered.

§ 29. The assessor and his deputies shall give in the list of their taxable property to the Board of Supervisors, and in taxing said list the board shall be governed in all respects by the laws applicable to the as-

essor in listing property. On the failure of the assessor and deputies to so list their property, they shall be liable as delinquents as hereinbefore provided, and be liable to the same penalties.

§ 30. The assessor shall, after he has returned his tax book and the same has been corrected by the Board of Supervisors, present to the county court his account, verified by affidavit, stating the total assessed value of the property listed by him as shown by his tax book thus corrected; and if said court, upon investigation, finds said account to be correct, it shall certify to the Auditor the amount due to the assessor for the services required of him by law, which shall be based on the total value of the assessment made by him as above required, as follows: Four cents on the one hundred dollars of the first million, and one and one-quarter cents on each one hundred dollars of the excess over one million, but no assessor shall be entitled to receive more than four thousand dollars for his services during any year. In counties in which the assessed value of property exceeds thirty-eight million of dollars, the assessor shall be allowed, as compensation to deputies appointed and qualified, the sum of one thousand five hundred dollars for each seven and one-half million dollars of property which may be assessed in excess of thirty-eight million dollars. In counties where the assessment does not exceed one million dollars, the assessor shall be paid four and one-half cents on the one hundred dollars of the entire property listed.

Compensation
of assessor—
Court certify
account to Au-
ditor.

§ 31. Before the county court shall grant such certificate of allowance, the assessor and his deputies, if any, shall, in open court, make and file the following affidavit, subscribed and sworn to by them before the clerk of the county court, viz.: "I do swear that I have not received from any person a list of taxable prop-

Assessor's
Claim to be
verified.

erty and returned the same until the person rendering the list has made oath to the truth and value of the same; and I do further swear that I have, in no instance, assessed any property at a greater or less sum than I deemed a fair cash value, estimated at the price it would bring at a fair voluntary sale." Any assessor or deputy who shall make affidavit, knowing the same to be false in any particular, shall be deemed guilty of false swearing and, on conviction, be punished accordingly.

Deduction for
failure to do
duty.

§ 32. A reduction of fifty cents shall be made from the assessor's compensation for each list he shall fail to report for taxation, or report without authority of law, and one dollar each for each duplicate assessment. The Auditor of Public Accounts shall draw his warrant on the State Treasurer for eighty per cent. of such allowance, and shall draw his warrant on the Treasurer for the remainder due the assessor, as herein provided, after the October session of the fiscal court, on or before which time the sheriff shall report, on oath, to said court a list of all persons, with their taxable property, so far as is known to him, who were omitted by the assessor; also the names of any person duplicated by the assessor. The report of the sheriff shall be certified to by the county clerk to the Auditor, that the deductions may be made from the assessor's claim as herein provided.

Land of non-
residents sold
not to be list-
ed.

§ 33. That it shall hereafter be unlawful for any assessor of this State to list any land owned by non-residents of this State that have heretofore been sold, or that may hereafter be sold, and purchased by the State for taxes due thereon, except as hereinafter provided.

Reemption
of lands sold
for taxes.

§ 34. That the owners of all such land that has heretofore been sold, or may hereafter be sold, and pur-

chased by the State for taxes due thereon, shall be required to pay, in addition to the amount said lands were sold for, all taxes accumulated thereon after the sale of the same to the date of redemption, to the officers now required by law to receive it.

§ 35. That whenever the owners of said land shall redeem same, as provided in section thirty-four of article two of this chapter, it shall be the duty of the clerk of the county court to certify said redemption to the assessor of the county, whose duty it shall be to list the same for taxation.

Lands re-deemed—clerk to certify to assessor.

§ 36. That any assessor who shall list any of said land in violation of this act shall be guilty of a misdemeanor, and fined not exceeding two hundred dollars for each offense.

§ 37. The assessor shall, for any failure of his duty under this law, where no other penalty is provided, be fined in any sum not less than twenty-five dollars nor more than fifty dollars.

Penalty for failure of duty by assessor.

ARTICLE III.

§ 1. It shall be the duty of each and every owner or claimant of land to pay all the taxes which have been assessed, and which should have been assessed, against him, and those under whom he claims, as the owner or claimant of said land as of the 15th day of September, 1901, the 15th day of September, 1902, the 15th day of September, 1903, the 1st day of September, 1904, and the 1st day of September, 1905; and if the said owner or claimant, or those under whom he claims, has failed to list said land, or any part thereof, for taxation, as of said dates, or any of them, it shall be his duty to have same assessed and listed for taxation, in the manner and within the time hereinafter provided, as of each

Relating to land title—old land grants, etc.

of said dates for which the assessment has been omitted, and to pay the taxes, interest and penalties thereon as herein provided.

The fact that said land has been listed for taxation, or the taxes have been paid thereon, by another claimant, shall not relieve against the duty herein imposed.

Failure to
list land.

If any such owner or claimant, or those under whom he claims, has failed to list such land for assessment and taxation, as of any three of said dates, or has failed to pay the taxes charged, or which should have been charged against him, or those under whom he claims, as the owner or claimant thereof upon said dates, for any three of the years for which said assessments were, or should have been made, said owner and claimant and those under whom he claims are hereby declared to be delinquent; and such failures, or either of them, shall be cause for the forfeiture and transfer to the Commonwealth of his said claim and title thereto, in a proceeding to be instituted for that purpose, as hereinafter provided. But said cause for forfeiture shall be extinguished if said owner or claimant, his heirs, representatives, or assigns, shall, within the time and in the manner in this article provided, cause said land to be assessed for taxation, and, on or before March 1, 1907, pay the taxes charged, and which should have been charged against him, or against those under whom he claims, as the owner or claimant thereof, for each and all of said five years, for which he or those under whom he claims are delinquent, together with the interest and penalties provided by law in case of the redemption of land sold for the non-payment of taxes.

Assessment
made on ap-
plication of
owner.

§ 2. The ascertainment of the amount of taxes unpaid and the assessments required by the preceding section shall be made by the county court of the county wherein the land lies, upon the application of said owner

or claimant, by a petition verified by himself or his agent, filed in said court on or before January 1, 1907, in which the land sought to be charged shall be described, so as to be identified, and the years for which it was not listed and the years in which the taxes were not paid shall be stated, and in which also shall be stated the grant under which he claims, if he derives title from a grant, and the instrument through or the manner in which the title devolved upon him. Said application shall be set for hearing upon a day to be fixed by the applicant, not less than ten nor more than twenty days after the filing of the petition, of which he shall give at least ten days' written notice to the county attorney, whose duty it shall be to attend said hearing and represent the State and county; for which service he shall receive as compensation ten per centum of the amount ultimately collected by sale or otherwise, by virtue of such delinquency.

It shall be the duty of the county court to decide upon said application in a summary manner, upon such evidence as may be offered, having due regard to the value of adjacent property as of said dates, and to ascertain the amount of unpaid taxes which the applicant and those under whom he claims should have paid for any and all of said years, whether assessments were originally made as of said dates or not. Upon finding the amount, the court shall also ascertain the proportion of such taxes due for county and State purposes at the rates fixed by law for such years; and shall cause a record of the findings to be made on the order book of the court, and certified to the Auditor of the State and county clerk. Should the court find that the land has been assessed against such owner or claimant, or those under whom he claims, as of any of said dates, it shall accept such assessment as a basis upon which to ascer-

tain the amount of unpaid taxes for the year such assessment may have been made.

Appeal to cir.
cuit court.

Either the petitioner or the Commonwealth, feeling aggrieved by the finding of the county court, shall have the right to take an appeal, within thirty days after the entry of the finding of the county court, to the circuit court for said county, in the manner that other appeals are taken, except that no bond shall be required of the Commonwealth.

It shall be the duty of the circuit court to hear and determine said application de novo, and to give it precedence over all other civil business in said court. The finding of the circuit court shall be conclusive and not subject to appeal. A copy of the findings shall be certified to the Auditor of the State and to the clerk of the county court.

As soon as the time for appealing from the finding of the county court has expired, if no appeal is taken, or as soon as the final order of the circuit court is entered, if an appeal is taken, the obligation of said owner or claimant to pay the taxes therein called for, with interest and penalties, as provided by law for the redemption of land sold for the non-payment of taxes, shall be complete; and the same shall be paid to the sheriff of the county within thirty days thereafter. Provided, however, that if in a proceeding hereunder begun within the time herein allowed, the amount payable by the delinquent shall not be finally determined until within less than thirty days before March 1st, 1907, or until after said date, then the right of forfeiture as set out in section 1 of this article shall not be complete in the Commonwealth, unless and until said delinquent shall have failed to pay said amount, interest and penalties, for thirty days after the entry of said order.

Upon collecting said taxes, interest and penalties, the

sheriff shall, after paying the costs of the proceedings and retaining the commission allowed by law for himself, pay over and account for the remainder to the Auditor of the State and to the county, in the same manner and subject to the same responsibilities of himself and his bondsmen as in the case of other taxes collected by him. Out of the amount so paid, there shall be paid to the county attorney ten per centum thereof and an additional ten per centum to the Commonwealth's attorney, should an appeal have been prosecuted to the circuit court.

§ 3. If any such owner or claimant shall fail to have said land assessed, or fail to pay the taxes charged, or which should have been charged against him, or those under whom he claims, as the owner or claimant of any such tract of land, as provided and within the time prescribed in sections 1 and 2 of this article, together with the penalties and interest as provided by law, then it shall be the duty of the Commonwealth's attorney to institute in the circuit court of the county in which said land or any part thereof lies, a proceeding in equity, in the name of the Commonwealth of Kentucky as plaintiff against said tract of land, and the owners or claimants of said land as defendants, naming them if their names are known to him, and if their names are unknown to him, designating them as the unknown owners and claimants thereof, for the purpose of declaring the title or claim of said defendants forfeited to this Commonwealth, and selling same. The suit so instituted shall be proceeded with to final judgment in all respects as other equity causes so far as applicable. Suit by Commonwealth's attorney.

In addition to the requirements of the Civil Code of Practice respecting process and service thereof, notice shall be given of the pendency of said action by posting a copy of the petition at the front door of the court

house, which shall be done by the clerk immediately after the petition is filed, and he shall show by endorsement upon the original petition the time at which said copy was so posted. The defendants shall not be required to answer until after the expiration of thirty days from the posting of said copy. And such copy, when so posted, shall be deemed notice to all defendants of the pendency of said action and its object.

The petition of the plaintiff shall allege the facts constituting the cause of forfeiture under the provisions of this article, and there shall be filed with it a copy of the grant or instrument upon which the title or claim sought to be forfeited is based; and no other title, claim or possession, or continuity thereof, whether owned or claimed by the defendant or by others, shall be forfeited or in any manner affected by said proceeding. The prayer shall be for a judgment of forfeiture and sale of the title or claim in the petition described.

The court shall render judgment in accordance with the pleadings, exhibits and evidence adduced; and if it shall find that said title or claim sought to be forfeited is or has been subject to forfeiture under the provisions of this article, it shall render judgment declaring the same forfeited and the title thereto vested in the Commonwealth. Such judgment shall operate as a transfer to, and vesting in, the Commonwealth of the said title and claim of each and all the defendants, and those under whom they claim, without execution of deed or other instrument. If the court shall find that the same is not subject to forfeiture under the provisions of this article, then it shall so adjudge and dismiss the petition of plaintiff.

Judgments
conclusive.

Judgments rendered by the circuit court under this article shall be conclusive as against all defendants, including infants, lunatics and married women, as to their

title or claim derived through or under the grant, title or claim described in the petition; and said judgments and the proceedings upon which they are based shall not be subject to the provisions of sections 391, 410, 414 or 574 of the Civil Code of Practice. Issues as to whether or not the title and claim sought to be forfeited is or has been subject to forfeiture under the provisions of this article, shall be triable by jury; and the judgment of the court shall be in accordance with the verdict, as in ordinary actions.

Either party may prosecute an appeal from such judgment to the court of appeals within thirty days after the same may be entered; but if any such appeal be prosecuted, the transcript of the record shall be filed in the court of appeals within sixty days after the entry of said judgment; and the hearings upon appeal shall have the same precedence as other Commonwealth cases. No bond on appeal shall be required of the Commonwealth.

Appeals to
Court of Ap-
peals in 30
days.

§ 4. If, before or during the term of the circuit court next succeeding the term at which a judgment of forfeiture may have been entered, as authorized by section 3 of this article, any of the said defendants, in privity with the title so forfeited to, and vested in the Commonwealth, file his counter claim in said action, accompanied by a bond, with good and sufficient resident personal security, to be approved by the court, if in session, otherwise by the clerk of the court, conditioned to pay, and in all respects abide by and perform, the judgment that the court may enter upon such counter claim, and in said counter claim offer to purchase back from the Commonwealth the title and claim in said action so forfeited to, and vested in, the Commonwealth, and praying to be allowed so to do, and exhibiting title thereto in himself, it shall be the duty of the court, upon proper pleadings as in other equity cases, and upon such evi-

dence as may be adduced in the manner authorized by law, to ascertain and adjudge the amount of unpaid taxes, charged, and that ought to have been charged, against the defendant and those under whom he claims, as the owner or claimant of said land, for the fifty years immediately preceding the filing of such counter claim, and if the court finds and adjudges that said defendant is the owner of the title so forfeited to and vested in the Commonwealth, to enter a judgment against such defendant for a sum equal to the amount of the unpaid taxes charged, and that ought to have been charged, against said defendant, and those under whom he claims as the owner or claimant of said land, for said fifty years, together with interest thereupon at the rate of 15 per cent. per annum from the time of the said unpaid taxes for said several years were due, and the costs of the proceedings, including a reasonable attorney fee for the Commonwealth's attorney, to fixed by the court. Provided, that no person except a defendant, and no defendant, except as herein provided, shall be allowed to purchase back from the Commonwealth the title so forfeited to, and vested in it, except such defendant as may, but for such forfeiture, establish in such proceeding a title thereto in himself upon which he could maintain an action of ejectment.

If, thereupon, such defendant shall pay to the sheriff the amount of such judgment, it shall be the duty of the court to enter a judgment re-transferring to such defendant the title and claim so forfeited to, and vested in, the Commonwealth; and said judgment shall have the effect of re-transferring and vesting same in said defendant without the execution of a deed or other instrument.

Forfeiture to
be entered—
when.

Should such defendant not thereupon pay said judgment, the court shall thereupon enter an order directing

the sale of the said title and claim as in section 7 of this article provided, and the amount realized upon said sale shall be used in the payment of costs and commissions hereunder; and the remainder, if any, shall be paid to the State and county as provided in this article, and the counter claim shall be dismissed. If the sale does not produce enough to pay the costs, an action may thereupon be maintained upon said bond for the costs, and reasonable attorney's fee for the Commonwealth and county attorney, to be fixed by the court.

If at any time during the pendency of said action it shall be made to appear that the bond theretofore tendered and approved by the court or the clerk is insufficient, additional security shall be required, and the failure to execute same upon being so required shall have the same effect as if no bond had been given originally, and the counter claim shall be dismissed.

Appeal may be prosecuted to the court of appeals from the judgment of the circuit court under this section within the time and in the manner and subject to all the conditions provided for appeals in section 3 of this article, except that the judgment of the circuit court as to the amount thereof shall be final and not subject to appeal.

All amounts paid to the sheriff under this section shall be by him received and paid out to the persons entitled to the same as costs, and the remainder to the Auditor of the State and to the county in proportion to the amount due them for taxes and penalties for the said fifty years, in the same manner and subject to the same responsibilities of himself and his bondsmen as in the case of taxes collected by him. Provided, that fees required by law to be paid to the Auditor shall be paid to him by the sheriff, and by the Auditor paid to the person entitled thereto. It shall be the duty of the county at-

torney to assist the Commonwealth's attorney in all proceedings under this article for which he shall be allowed the per centum as herein provided. Certified copies of the judgments of the circuit court, under sections 3 and 4 hereof, shall be recorded in the deed books of the county where the land, or any part thereof, lies, and indexed as deeds are required to be indexed.

When owner
can not pur-
chase.

§ 5. Any owner or claimant who instituted a proceeding allowed by section 2 of this article, and who did not, within the time herein limited, pay the amount therein ascertained as charged or chargeable against him and those under whom he claims, as the owner or claimant of said land, shall not be allowed the right to purchase back, under the proceedings authorized by section 4 of this article, such title or claim so forfeited to, and vested in, the Commonwealth.

Title, in
whom vested.

§ 6. All title and claim proceeded against under this article and forfeited to, and vested in, the Commonwealth and not purchased back by the owner or claimant thereof, as authorized in section 4 hereof, whether such forfeiture be for past delinquencies or for future delinquencies as authorized under section 10 hereof, shall be, and is hereby, transferred to, and vested in, any person for so much thereof as such person, or those under whom he claims, has had the actual adverse possession for five years next preceding the judgment of forfeiture, under claim, or color of title, derived from any source whatsoever, and who, or those under whom he claims, shall have paid taxes thereupon for the five years in which such possession may have been or may be held; and in those in privity with such person, his heirs, representatives or assigns, as to the mineral or other interests or rights in or appurtenant to such land.

Title vested
in Common-
wealth—when.

§ 7. All title and claim to land transferred to, and vested in, the Commonwealth under the provisions of

this article and not purchased back by the owner or claimant, as provided by section 4, and not vested in the occupant, as provided in section 6, shall be sold to the highest and best bidder for cash in hand. Said sale shall be made pursuant to a judgment of the circuit court in said action, and shall be at public auction at the front door of the court house on the first day of some regular term of the circuit or county court, after notice of sale shall have been advertised in the manner required by law in the case of the sales of land under execution. The commissioner shall report the sale to the court for its confirmation, and, when confirmed, the court shall order the commissioner to make a deed to the purchaser. Such deed shall operate to transfer to said purchaser such title and claim to the land so forfeited and transferred to, and vested in, the Commonwealth as remains in it after the operation of section 6 of this article, and shall so recite.

The money realized from said sale shall be paid out and distributed as follows: First, to the payment of the costs of the suit, including commissioner's fee as fixed by law and a reasonable attorney's fee, to be fixed by the court and paid in the manner provided by law; second, to the county and State the proportion to which each may be entitled, together with interest and penalty, as in this article provided; third, the remainder shall be paid over to the former owner or claimant or his personal representatives or assigns.

§ 8. No action to enforce a forfeiture as authorized and provided in this article shall be instituted after the expiration of five years from the accrual of the right thereto. Limitation to actions.

§ 9. No owner or claimant of any land in this Commonwealth shall be allowed to prevent the operation of this article by the payment, after January 1st, 1906, of

any amount less than the whole of the unpaid taxes, interest and penalties provided by law, that were charged, and that should have been charged, against said owner or claimant of said land and those under whom he claims, as of each and all of said five dates, first mentioned in section 1 hereof; and where such payment is made after the passage of this act, the amount to be paid shall be ascertained, and payment made, as in this article provided.

Failure for 5
years to list—
effect of.

§ 10. When, for any five successive years after the first day of August, 1906, any owner or claimant of or to any land in this Commonwealth shall fail to list same for taxation and cause himself to be charged with the taxes properly chargeable thereon, or fail to pay the same as provided by law, then such failure shall be cause for the forfeiture of his title and claim thereto, and the transfer of the same to, and vesting it in, the Commonwealth of Kentucky. And wherever such failure exists, it shall be the duty of the Commonwealth's attorney to institute an equitable action in the circuit court of the county wherein the said land, or a part thereof, lies, for the purpose of declaring said forfeiture and vesting said title and claim thereto in the Commonwealth of Kentucky, and for the sale of such parts thereof as, under the provisions of this article, are liable to sale. Such actions and proceedings pertaining thereto shall conform to the provisions of this article as far as the same may be applicable.

ARTICLE IV, SUBDIVISION 1.

ASSESSMENT OF CERTAIN CORPORATIONS.

Franchise—
assessment of,
etc.

§ 1. Every railway company or corporation, and guarantee or security company, gas company, water company, ferry company, bridge company, street rail-

way company, express company, electric light company, electric power company, telegraph company, press dispatch company, telephone company, turnpike company, palace-car company, dining-car company, sleeping-car company, chair-car company, and every other like company, corporation or association, also every other corporation, company or association having or exercising any special or exclusive privilege or franchise not allowed by law to natural persons, or performing any public service, shall, in addition to the other taxes imposed on it by law, annually pay a tax on its franchise to the State, and a local tax thereon to the county, incorporated city, town or taxing district, where its franchise may be exercised. The Auditor, Treasurer and Secretary of State are hereby constituted a Board of Valuation and Assessment for fixing the value of said franchise, except as to turnpike companies, which are provided for in section 1 of subdivision 4 of this article, the place or places where such local taxes are to be paid by other corporations on their franchise, and how apportioned, where more than one jurisdiction is entitled to a share of such tax, shall be determined by the Board of Valuation and Assessment, and for the discharge of such other duties as may be imposed on them by this act. The Auditor shall be chairman of said board, and shall convene the same from time to time, as the business of the board may require. It shall be the duty of the Attorney-General, when requested by the Board of Valuation and Assessment, to attend said board at its meetings and advise with same in its proceedings.

§ 2. In order to determine the value of the franchises mentioned in the next preceding section, shall annually between the thirtieth day of June and the first day of October, make and deliver to the Auditor of Public Accounts of this State a statement, verified by its presi-

Annual re-
port—who to
make and
when.

dent, cashier, secretary, treasurer, manager, or other chief officer or agent, in such form as the Auditor may prescribe, showing the following facts, viz.: the name and principal place of business of the corporation, company or association; the kind of business engaged in; the amount of capital stock, preferred and common; the number of shares of each; the amount of stock paid up; the par and real value thereof; the highest price at which such stock was sold at a bona fide sale within twelve months next before the thirtieth day of June of the year in which the statement is required to be made; the amount of surplus funds and undivided profits and the value of all other assets; the total amount of indebtedness as principal, the amount of gross or net earnings or income, including interest on investments, and incomes from all other sources for twelve months next preceding the thirtieth day of June of the year in which the statement is required; the amount and kind of tangible property in this State, and where situated, assessed, or liable to assessment in this State, and the fair cash value thereof, estimated at the price it would bring at a fair voluntary sale, and such other facts as the Auditor may require.

Value of franchise—how determined—lines extend beyond State or county.

§ 3. Where the line or lines of any such corporation, company or association extend beyond the limits of the State or county, the statement shall, in addition to the other facts hereinbefore required, show the length of entire lines operated, owned, leased or controlled in this State, and in each county, incorporated city, town or taxing district, and the entire line operated, controlled, leased or owned elsewhere. If the corporation, company or association be organized under the laws of any other State or government or organized and incorporated in this State, but operating and conducting its business in other States as well as in this State, the statement shall show

the following facts in addition to the facts hereinbefore required: The gross and net income or earnings received in this State and out of this State, on business done in this State, and the entire gross receipts of the corporation, company or association in this State and elsewhere during the twelve months next before the thirtieth day of June of the year in which the assessment is required to be made. In cases where any of the facts above required are impossible to be answered correctly, or will not afford any valuable information in determining the value of the franchise to be taxed, the said board may excuse the officer from answering such questions: Provided, That said board, from said statement, and from such other evidence as it may have, if such corporation, company or association be organized under the laws of this State, shall fix the value of the capital stock of the corporation, company or association, as provided in the next succeeding section, and from the amount thus fixed shall deduct the assessed value of all tangible property assessed in this State, or in the counties where situated. The remainder thus found shall be the value of its corporate franchise subject to taxation as aforesaid.

§ 4. If the corporation, company or association be organized under the laws of any other State or government, except as provided in the next section, the board shall fix the capital stock in this State by capitalizing the net income derived in this State, or it shall fix the capital stock as hereinbefore provided, and will determine from the amount of the gross receipts of such corporation, company or association in this State and elsewhere, the proportion which the gross receipts of this State, within twelve months next before the thirtieth day of June of the year in which the assessments were made, bears to the entire gross receipts of the company, the same proportion of the value of the entire capital

Corporation
organized
under laws of
other States.

stock or the capitalizing of the net earnings in this State, less the assessed value of the tangible property assessed, or liable to assessment, in this State, shall be the correct value of the corporate franchise of such corporation, company or association for taxation in this State.

Interstate
carrier—fran-
chise—how
fixed.

§ 5. If the corporation organized under the laws of this State, or of some other State government, be a railroad, telegraph, telephone, express, sleeping, dining, palace or chair car company or a corporation performing any other public service, the lines of which extend beyond the limits of the State, the said board will fix the value of the capital stock as hereinbefore provided, and that proportion of the value of the capital stock which the length of the lines operated, owned, leased, or controlled in this State, bears to the total length of the lines owned, leased or controlled in this State and elsewhere, shall be considered in fixing the value of the corporate franchise of such corporation liable for taxation in this State; and such corporate franchise shall be liable to taxation in each county, incorporated city, town or district through or into which such lines pass, or are operated, in the same proportion that the length of the line in such county, city, town or district bears to the whole length of lines in this State; but if any such railroad or other corporation organized under the laws of this State have all of its lines outside of this State, the said board shall fix the value of its entire capital stock as hereinbefore provided, and apportion to this State for taxation therein the proper proportion and not less than one per cent. of its said capital stock, and the amount so apportioned shall be the value of its intangible property, including its corporate franchise, stocks, bonds, securities and choses in action, subject to taxation in this State and in the county, city, town and

district where its principal place of business in this State may be located.

§ 6. Whenever any person or association of persons not being a corporation, nor having capital stock, shall, in this State, engage in the business of any of the corporations mentioned in the first section of this article, then the capital and property, or the certificates or other evidences of the rights or interests of the holders thereof in the business or capital and property employed therein shall be deemed and treated as the capital stock of such person or association of persons for the purpose of taxation and all other purposes under this article, in like manner as if such person or association of persons were a corporation.

Persons engaged in certain business, how valued for taxation.

§ 7. It shall be the duty of the Auditor, immediately after fixing such values by said board, to notify the corporation of the fact; and all such corporations shall have thirty days from the time of receiving the notice to go before such board and ask a change of the valuation, and may introduce evidence, and the chairman of the board is hereby authorized to summons and swear witnesses and, after hearing such evidence, the board may change the valuation as it may deem proper, and the action of the board shall be final.

Auditor to notify corporation of fixing values.

§ 8. The Auditor shall, at the expiration of thirty days after the final determination of such values, certify to the county clerk of the counties, when any portion of the corporate franchise of any such corporation, company or association shall be liable to local taxation as herein provided, the amount thereof liable for county, city, town or district tax, and such certificate shall be by each county clerk filed in his office, and be by him certified to the proper collecting officer of the county, city, town or taxing district for collection, and all county, city, municipal, school and other taxes shall be due

Auditor to certify to County Clerk.

and payable thirty days after the notice of the amount of such tax is given by the officer whose duty it is to collect the same.

Penalty for
failing to re-
port.

§ 9. The property of all corporations, except where herein differently provided, shall be assessed in the name of the corporation in the same manner as that of a natural person, except that, when legally called on, the chief officer shall report a full statement of the property of such corporation for taxation, and, for a failure, shall be subject to the penalties in this article provided; and so long as said corporation pays the taxes on all its property of every kind, the individual stockholders shall not be required to list their shares in said corporation.

Pay taxes in-
to State Treas-
ury.

§ 10. All corporations and other persons who are required to make reports to the Auditor of Public Accounts shall pay all taxes due the State from them into the treasury at the same time, and shall be liable for and pay the same rate of interest and penalties as defaulting individuals, except where otherwise specially provided.

Penalty for
failing to
make required
reports.

§ 11. Any corporation, or officer thereof, willfully failing or refusing to make reports as required by this chapter shall be deemed guilty of a misdemeanor, and for each offense shall be fined one thousand dollars and fifty dollars for each day the same is not made after October the first of each year.

When stock-
holders are
exempt.

§ 12. The individual stockholders of the corporation which are, by this article, required to report and pay taxes upon the corporate franchise shall not be required to list their shares in such companies so long as the corporations pay the taxes on the corporate property and franchises as herein provided.

§ 13. Should any corporation required to make the report as hereinbefore provided be in the hands of, or under the control of, a receiver or other person, it shall

be the duty of such receiver or other person to make the return and valuation as hereinbefore required.

§ 14. Should any corporation fail to make the reports as required herein on or before the first day of October of each year, the said board shall proceed to ascertain the facts and values as required by this article, in such manner and by such means as it deems proper, at the cost of the company failing to make the report, and shall fix the value of the corporate franchise liable for taxation as aforesaid and the corporation shall be taxed accordingly.

Corporation failing to report—board to fix values.

§ 15. All the State taxes assessed against any corporation, company or association, under this article, shall be due and payable thirty days after notice of the same has been given said corporation, company or association by the Auditor; and all county, municipal, school and other taxes shall be due and payable thirty days after notice of the amount of said tax is given by the officer whose duty it is to collect the same; and every such corporation, company or association failing to pay its taxes, after receiving thirty days' notice, shall be deemed delinquent, and a penalty of ten per cent. on the amount of the tax shall attach, and thereafter such tax shall bear interest at the rate of ten per cent. per annum. Any such corporation, company or association failing to pay its taxes, penalty and interest, after becoming delinquent, shall be deemed guilty of a misdemeanor and, on conviction, shall be fined fifty dollars for each day the same remains unpaid, to be recovered by indictment or civil action, of which the Franklin Circuit Court shall have jurisdiction. It shall be the duty of the county clerk to furnish to the Auditor of Public Accounts, on blanks provided by the Auditor, a statement of the assessed value of the tangible property

Taxes—when due.

of all corporations, companies or associations paying a franchise or other tax under this act.

Penalty
against county
clerk.

Any county clerk failing to comply with the requirements of this act shall be guilty of a misdemeanor and, on conviction, shall be fined not less than ten nor more than twenty-five dollars.

SUBDIVISION 2.

BANKS AND TRUST COMPANIES.

Banks and
Trust Com-
panies shares
to be taxed.

§ 1. An annual tax, at the same rate which may be fixed by law upon other personalty for State purposes, is hereby imposed upon each one hundred dollars of value of the shares of State banks and trust companies, incorporated under the laws of this Commonwealth, and of National banks doing business therein. and such tax shall be paid to the Treasurer of the State annually by such banks and trust companies for and on behalf of the owners of such shares of stock; and in addition thereto the said banks and trust companies shall pay to the local authorities in counties, cities, towns and districts taxes at the same rate imposed upon other personalty therein.

Local tax.

Reports to
Auditor.

§ 2. In order to determine the value of the shares of such trust companies, State and National banks, and to assess all shares of such State and National banks and trust companies for State purposes, it shall be the duty of the president, cashier or other chief officer of each State bank, trust company and National bank in this State, annually, between the first day of September and the first day of March, to make and deliver to the Auditor of Public Accounts a statement, verified by its president, cashier or other chief officer, in such form as the Auditor may prescribe, showing the following facts, to-wit: The name and post-office address of the bank

or trust company; the names of the president, cashier and board of directors thereof; the number of shares of stock, and the par and market value of each share; the amount of surplus fund and undivided profits; the amount of value of all real estate situated in this Commonwealth, held and owned by the bank or trust company on the first day of September of each year; the amount of its loan and discounts; the amount of its deposits, and such other information as the Auditor may require.

§ 3. The Auditor, Treasurer and the Secretary of State ^{Board of valuation, etc., who.} are hereby constituted a Board of Valuation and Assessment for the purpose of fixing the value of shares of all trust companies, State and National banks in this Commonwealth. It shall be the duty of the Auditor, immediately after the Board of Valuation and Assessment has fixed the value of the shares of such trust companies and banks, to furnish each bank and trust company with a statement of the value fixed on its shares ^{Notice of valuation to be given.} and the amount of tax due to the State thereon; and the bank and trust company, and their shareholders, shall have thirty days from the time of receiving the notice by such bank or trust company to go before the board and ask for a change in the valuation of such shares of stock, and the board, after hearing such evidence as may be submitted, may change the valuation and assessment as it may deem proper, and the action of the board shall be final, and the same shall be certified to the county clerks of each county in this State and filed as a record of his office. Each bank and trust company shall be entitled to have deducted from the total valuation placed on its shares by said board the assessed value of its real estate in this State. It shall be the duty of the trust company and banks to list with

To list real
estate with as-
sessor.

the county assessor of each county and with the assessing officer in each city, town and taxing district its real estate and pay the taxes thereon to the sheriff and to the collecting officer of each city, town and taxing district. Any bank or trust company failing, through its officers, to make the report and pay the taxes as herein provided for, shall be liable to such penalties and fines as are imposed by law for such failure on the part of corporations in this Commonwealth required to make such reports and pay taxes to the Treasurer thereof. Said fines and penalties shall be recovered under indictment in the Franklin Circuit Court. Taxes due to the State by trust companies, State and national banks, imposed by this law, shall be payable directly into the State Treasury by the banks and trust companies, on or before the first day of July next succeeding such report, and taxes to counties, cities, towns and districts shall be paid at the time fixed by law for the payment of like taxes.

Taxes when
due.

Local assess-
ment.

§ 4. Every State bank and trust company incorporated under the laws of this Commonwealth, and every national bank doing business therein and located in any county, city, town or taxing district in this Commonwealth shall make to the assessing officer of the county, city, town or taxing district a report similar to that required by this subdivision to be made to the State Board of Valuation and Assessment for assessment for State purposes. The assessing officer of the county, city, town or taxing district wherein any trust company, State and national bank is situate, shall assess the shares of such trust company, State and national bank for taxation for county, city, town and taxing district purposes in the manner prescribed in this subdivision for assessing

the same by the State Board of Valuation and Assessment for taxation for State purposes, and such officer shall make out and return the assessment to the proper authorities of the county, city, town or taxing district, at the same time and manner as prescribed by law for the return of the assessment of personal property therein. In assessing the shares of banks for county purposes the assessor shall make the return upon a separate blank and shall not be included in the recapitulation sheet made by the county clerk and furnished to the auditor, but shall be returned to the county board of supervisors. The equalization, collection, penalties and all laws relating thereto, now provided by law for other personal property in the county, city, town or taxing district, shall apply in like manner to the collection of the taxes herein provided for; any county, city, town or taxing district, not now having the right to collect such taxes by suit, is hereby authorized and empowered so to do. Nothing herein shall be construed to repeal or amend chapter thirty-three of the Acts of 1904, approved March 18, 1904, entitled Act 1904, March 18, not repealed. An Act to amend the revenue laws of the cities of the first class so as to carry into effect the amendment of section 181 of the present Constitution.

§ 5. All laws or parts of laws in conflict or inconsistent with this act, providing for other methods of taxation of shares of national banks or the taxation of trust companies and State banks, incorporated under the laws of this Commonwealth, and the collection of taxes thereon, are hereby repealed.

§ 6. All national banks, trust companies and State banks shall file with the Auditor their reports herein Reports—when to be made. provided for on or before the 15th day of April, 1906, and annually thereafter on or before March the first.

Said reports shall be made up to and including the first day of the preceding September.

SUBDIVISION 3.

BUILDING AND LOAN ASSOCIATIONS.

Shares of building and loan associations to be taxed as individuals.

§ 1. That the shares of building associations or building and loan associations shall be taxed as other individual personal property, and shall be listed with the assessor for that purpose by the owners of said shares, the amount so listed by every owner or shareholder to correspond with the amount paid in and not withdrawn by the said shareholders on the first day of September of every year: Provided, That the borrowing members shall not be required to list their shares, if the amounts borrowed by certain members equal or exceed the amount paid in on their respective shares. The shares of infants shall be listed by the parents or guardians of such infants.

Surplus and profits—how to be listed.

§ 2. The president or secretary of every such building association or building and loan association, shall list with the assessor the amount of such surplus funds and undivided profits as the association may have on hand and undistributed on the first day of September of every year.

SUBDIVISION 4.

TURNPIKE COMPANIES.

Turnpike companies—how assessed.

§ 1. Each turnpike road company in the State shall, by its president or chief officer, make out the reports required in this chapter, on blanks furnished by the Auditor, to the several county clerks of this Common-

wealth, who shall furnish, upon application, these blanks to the president or chief officer of every turnpike in or passing through his county. The president or chief officer shall fill out these reports, showing the exact financial condition in detail of the road, the whole length of the road, and the length of the road in each county, and shall, annually, between the first day of September and the first day of October, make and deliver said report, verified under oath, to the county clerk of every county in which the road or any part of it may be located, and kept by said clerk as a public record. These reports shall be used by the board of supervisors of each county in ascertaining the value of the franchise of each road, or part of a road, in their county, and they shall add the amount, if any be found, to the amount of tangible property assessed by the assessor, and the amount as ascertained shall be the whole amount of taxable value of said road. The tangible property assessed by the assessor shall be subject to the supervision of the board of supervisors also. Any president or chief officer of a turnpike company who fails or refuses, or knowingly makes any false statement in his reports, shall be deemed guilty of a misdemeanor, and for each offense shall be fined not less than ten dollars nor more than fifty dollars.

ARTICLE V.

RAILROADS.

§ 1. That the president or chief officer of each railroad company, or other corporation owning or operating a railroad line, in whole or in part, in this State, and all railroad bridge companies owning or operating the bridge spanning a river constituting the boundary of

Railroads to report to Auditor—penalty for failure.

this State shall, on or before the first of August in each year, return to the Auditor of Public Accounts of the State, under oath, the total length of such railroad, including the length thereof beyond the limits of the State, and designating its length within this State, and in each county, city, incorporated town and taxing districts therein, together with the average value per mile thereof, and in the respective counties, cities, incorporated towns and taxing districts therein, together with the average value per mile thereof, for the purpose of being operated as a carrier of freight and passengers, including engines and cars, and a list of the depot grounds and improvements, and other real estate of the said company, and the value thereof, and the respective counties, cities and incorporated towns in which the same are located. That if any of said railroad companies own or operate a railroad or railroads out of this State, the president or chief officer of such company shall only be required to return such proportion of the entire value of all its rolling stock as the number of miles of its railroad in this State bears to the whole number of miles operated by said company in and out of this State. Said report shall be made as of the first day of July, and a failure to file said report by the first day of August shall subject the president or chief officer residing in this State to a fine of one thousand dollars, and fifty dollars for every day after the first day of August that he fails to file said report, to be recovered as indicated by section 9 of this article.

Railroad 11
hands of a
receiver.

§ 2. Should any railroad or bridge, or part of a line of railroad in this State be in the hands or under the control of a receiver or other person, by order or decree of any court in this or any other State, it shall be the duty of such receiver or other person to make, under

oath, the returns and valuations required by the first section of this article; and should the president or chief officer of any railroad company, or such receiver, fail to make said return and valuations on or before the first day of August in each year, the said Auditor shall proceed and ascertain the facts and values required by this article to be returned, and in such manner and by such means as he may deem best, and at the cost of the company failing to make the returns and values.

§ 3. The Auditor shall lay before the Railroad Commission, on or before the fifteenth day of August, the returns made to him under this act, and any schedules and valuations he may have made under sections 1 and 2 of this article. And should the valuations, or any of them, in the judgment of said board, be either too high or too low, they shall correct and equalize the same by a proper increase or decrease thereof. Said board shall keep a record of their proceedings, to be signed by each member present at any meeting, and the said board is hereby authorized to examine the books and property of any railroad company to ascertain the value of its property, or to have them examined by any suitable disinterested person, to be appointed by them for that purpose.

§ 4. It shall be the duty of the county superintendent of county schools in each county in which a railroad or bridge is operated to furnish, on or before the first day of July of each year, to such railroad or bridge company or companies, the boundary of each graded or common school district through or into which any part of such railroad or bridge or other railroad or bridge property is situated; and the county clerk of any county containing any other taxing district through or into which any railroad or bridge is located shall make a similar report to such railroad or bridge com-

pany. Any county superintendent or county clerk failing to make report as herein required, or who shall make false report, shall be deemed guilty of a misdemeanor, and, upon conviction, shall be fined not less than fifty nor more than one hundred dollars for each offense.

Tax to be
levied in school
districts.

§ 5. All taxes against any railroad or bridge company, which shall be levied in any common school district, shall be paid to the superintendent of common schools of the county for the benefit of the district entitled thereto.

White and
colored school
districts.

§ 6. The provisions of this law shall not be construed to apply to any colored school district: Provided, That the same rate of taxation assessed against the real estate of any railroad or bridge company or corporation in any graded school district or common school district, in any year, shall be assessed against all of the taxable property, in such district, and the railroad or bridge tax, when collected, shall be paid over to the county superintendent of the county in which the district school house wherein the tax assessed shall be situated, and shall constitute and be held by the county superintendent as a graded or common district school fund; and the said fund shall be apportioned and distributed by the county superintendent between the white graded common school or white common school district wherein said tax shall be collected and any colored common school district which shall be located over the same boundary; the distribution shall be in the same ratio that the whole number of white children of pupil age and the whole number of colored children of pupil age residing in the district shall bear to the whole number of children, white and colored, residing in the district wherein such tax shall be collected.

§ 7. The same rate of taxation for State purposes which is or may be in any year levied on other real es-^{Rate of tax-}tate, shall be, and is hereby, levied upon the value, so^{ation.} found by said board, of the railroad bridge, rolling stock and real estate of each company; and the same^{Auditor to} rate of taxation for the purposes of each city, town,^{notify} part of a county or tax district, of any kind, in which^{clerks.} any portion of any railroad or bridge is located, which is, or, may be, in any year levied on other real estate of said company therein, and of the number of miles of said road, therein, reckoned as of the value of the average of each mile of such railroad, with its rolling stock, as ascertained as aforesaid; Provided, That railroad bridges, spanning any river, which constitutes the boundary or State line of the Commonwealth, shall be assessed as of the counties in which they are located, and local tax derived therefrom shall be applied to each city, town, county or tax district in which said bridges are or may be located. And immediately after said board shall have completed its valuations each year, the Auditor of Public Accounts shall notify the clerk of each county court of the amount so assessed for taxation in his county, and each railroad or bridge company of the amount of its assessment for taxation for State purposes and for the purposes of such city, town, county, part of county and tax district.

§ 8. All State taxes assessed against any railroad^{Taxes—} or bridge company shall be due and payable thirty^{when due.} days after notice by mail of the assessment given by the Auditor, and all counties, city, municipal, school and other taxes shall be due and payable thirty days after notice of the amount of said tax is given by the officer whose duty it is to collect the same; and every such company failing to pay its taxes after receiving

such thirty days' notice of the amount of such tax shall be deemed delinquent, and a penalty of ten per cent. on the amount of the tax shall attach, and thereafter such tax shall bear interest at the rate of ten per cent. per annum. Any railroad or bridge company failing to pay its taxes, penalty and interest, after becoming delinquent, shall be deemed guilty of a misdemeanor, and on conviction, shall be fined fifty dollars for each day the same remains unpaid, to be recovered by indictment or civil action, of which the Franklin Circuit Court shall have jurisdiction.

Taxes—penalties and interest—recovery of.

§ 9. Taxes, penalties and interests due the Commonwealth from any railroad or bridge company may be recovered by the Auditor of Public Accounts, by action in the name of the Commonwealth, in the Franklin Circuit Court; and those due any county, city, incorporated town or taxing district may be recovered by the officer authorized to receive the same, by action in the name of the Commonwealth in any court of competent jurisdiction.

ARTICLE VI.

Bonded warehouse reports, etc.

§ 1. Every owner or proprietor of a distillery bonded warehouse in which distilled spirits are stored shall, between the first day of September and the first day of October of each year, report to the Auditor of Public Accounts, in writing, sworn to by the person making the report; or if the owner or proprietor of such warehouse be a corporation, the report shall be made and sworn to by its principal officer or manager in charge. Such report shall show the quantity and kind of spirits in such warehouse on the first day of September in the year the statement is required to be made, the dates when made, the county, city, town or taxing district in which

the warehouse is situated; whether or not the United States Government tax has been paid thereon, if not, the date of expiration of the bonded period; the fair cash value of the spirits estimated at the price it would bring at a fair voluntary sale, and such other facts pertaining to such spirits as the Auditor may require.

§ 2. That the said reports shall be, by the Auditor of Public Accounts, submitted to a board of valuation and assessment composed of the Auditor of Public Accounts, the Treasurer of the State and the Secretary of State, who are hereby constituted such board, and said board shall fix the values for the purpose of taxation under this act, and assess the same accordingly, and shall keep a record of the same accordingly, and shall keep a record of their valuations and assessments in a book provided for that purpose, and said record shall be evidence in all courts of the proceedings of said board.

§ 3. The Auditor of Public Accounts shall file such reports with the board, which shall assess the spirits for taxation at its fair cash value, estimated at the price it would bring at a fair voluntary sale. The board shall at once notify the owner or proprietor of the warehouse of the amount so fixed; and such owner or proprietor shall have thirty days, after receiving the notice, to go before the board and ask a change of the valuation, and may introduce evidence; and the board may make such changes as it may deem proper. The action of the board shall be final.

§ 4. Immediately after finally fixing such values, the board shall certify to the Auditor of Public Accounts the value of the spirits as assessed for State tax; and said officer shall certify to the said county clerk of the respective counties the amount liable for county, city, town or district taxation, and the date when the bonded

period will expire on such spirits. The report shall be by the county clerk filed in his office, and by him certified to the proper collecting officer of the county, city, town or taxing district for collection.

Custodian liable for tax.

§ 5. Any person or corporation having the custody of such spirits on the first day of September in the year the assessment is made shall be liable for all taxes due thereon, together with all interest and penalties which may accrue; and any warehouseman or custodian of such spirits, who shall pay the taxes, interest or penalties on such spirits, shall have a lien thereon for the amount so paid, with legal interest from day of payment.

Taxes—
when due.

§ 6. Taxes on distilled spirits which may be assessed while in a bonded warehouse, and on which the United States Government tax has not been paid, or will not become due before the first day of March after the assessment, shall be due on the second day of January, May and September next after the said Government tax become due or be paid or when the spirits are removed from the warehouse; and the taxes on each year's assessment shall bear legal interest until paid.

Reports as to
spirits re-
moved.

§ 7. Every owner or proprietor of a bonded warehouse in which distilled spirits may be stored, as contemplated in the preceding section, shall, on the first day of January, May and September next after said Government tax shall have been paid, become due, or be removed from the warehouse, make and transmit to the Auditor of Public Accounts and the clerk of the county court in which the spirits may have been at the time of the assessment, a statement sworn to by the person whose duty it is to make the report, showing the quantity of spirits on which the Government tax has been paid or has become due, and what spirits have been removed from the warehouse during the preceding four months, the years in which such spirits were assessed

for taxation, and the county, city, town or taxing district in which the warehouse is situated in which the spirits were stored at the time of the assessment, and shall, at the same time, pay all taxes and interests on such spirits due the State, county, taxing district, city, or town to the officers entitled to receive the same. The report herein required shall be made by the owner or proprietor of such bonded warehouse whether any spirits are stored in such warehouse or not at the time the report is due.

§ 8. On the failure of any owner or proprietor of any such warehouse to pay the taxes and interests within fifteen days after the same has become due, he shall be deemed delinquent, and a penalty of eight per cent. on each year's taxes due on the spirits shall attach, and the officer authorized to collect such taxes shall at once cause such proceeding to be instituted for the collection of such taxes, with such interest and penalties as may be provided by law for the collection of other delinquent taxes.

Penalty for failure to pay tax—when due

§ 9. If any warehouseman or custodian of such spirits fail to make the report as required in section 1 of this article, the board shall ascertain the necessary facts therein required to be reported and for this purpose shall have access to the records of such warehouseman or custodian, and the same shall be assessed and taxes collected thereon, with interest and penalties, as though regularly reported.

Failure—warehousemen to report, board to assess

§ 10. Any person whose duty it is to make the reports as herein required, who shall fail to do so, shall be deemed guilty of a misdemeanor and, on conviction, be fined not less than one hundred nor more than five hundred dollars; and any such person who shall willfully fail to make such report with intent to evade payment of taxes, shall be guilty of a misdemeanor and,

Penalty for failure to report—making false one.

on conviction, be fined not less than five hundred dollars nor more than one thousand dollars; and any person who shall make a false report, with intent to evade the payment of taxes, shall be deemed guilty of false swearing and, on conviction, be punished as prescribed by law for such crimes.

ARTICLE VII.

BOARD OF SUPERVISORS.

County board
supervisors—

County judge
to appoint
number.

§ 1. The county judge, except in counties having a city therein of the first, second, third or fourth classes, shall, at the November term of each court, appoint five intelligent, discreet housekeepers and owner of real estate residing in different portions of the county and in counties having a city therein of the first or second class he shall appoint three additional persons in such city and from different wards thereof; and in counties having a city therein of the third or fourth class, he shall appoint two additional persons from each city and from different wards thereof, who shall constitute the Board of Supervisors of tax in their respective counties.

County clerk
to copy order
of appointment,
etc.

§ 2. The clerk of the county court shall make as many copies of the order appointing such supervisors as there are supervisors appointed and one more, and deliver same to the sheriff of the county, who shall deliver a copy to each supervisor at least twenty days before the first day of January thereafter, and make due return thereof to the clerk of the county court.

Oath of su-
pervisors—shall
take.

§ 3. The supervisors, before they enter upon the discharge of their duties, shall take the following oath: “You swear that you will, to the best of your ability, discharge the duties required of you as supervisor of tax, and that, in each instance where the property has not been assessed at its fair cash value, estimated at the

price it would bring at a fair voluntary sale, you will increase or decrease the value and fix the value at what you believe the property would bring at a fair voluntary sale."

§ 4. The failure to be in attendance promptly on the day fixed for the session of the board to begin shall, Penalty for failure to attend session. without a reasonable excuse, subject the person or persons so failing to a fine of not exceeding twenty-five dollars; and the vacancy or vacancies so created, or from any other cause, shall be filled by the county judge.

§ 5. The said supervisors shall convene at the county seat of their respective counties on the first Monday of January of each year. At the time of their meeting, it shall be the duty of the county clerk to deliver to said supervisors the assessor's book for the county, which shall be considered by the said board, in connection with other information, in ascertaining and fixing the fair cash value of property in the county, estimated at the price it would bring at a fair voluntary sale. Time and place—meeting.

§ 6. The Board of Supervisors shall make a careful examination of the assessor's books, and each individual Duty and powers of supervisors. list thereof, and may increase or decrease any list; but the board shall not reduce or raise any assessment unless the evidence be clear and unmistakable that the valuation is not a fair cash value, and shall list all property omitted by the assessor which may be subject to taxation in the county, and shall correct any errors of the assessor; and in cases where the property has not been correctly valued, they shall fix the value thereof, and correct the assessor's books, so as to show the true value of the property, as herein provided; but should any property escape assessment by the assessors or supervisors, in whole or in part, it may be assessed as provided in section 3, article 15.

Time may
remain in ses-
sion.

§ 7. The board shall continue in session at the first meeting not less than two, nor more than six days, in counties having a population less than 20,000 and not containing therein a city of the first, second, third or fourth class; and in counties having a population of 20,000 or more, and not containing therein a city of the first, second, third or fourth class, the board shall continue in session not less than two nor more than eight days; and in counties having therein a city of the first class, the board may remain in session twenty days; and in counties having therein a city of the second class, the board may remain in session fifteen days; and in counties having therein cities of the fourth class, the board may remain in session ten days. The clerk of the county court shall act as the clerk of the Board of Supervisors. He shall be allowed the same compensations for his services as a member of the board and be paid in the same way. It shall be the duty of said clerk to make cut and deliver to the sheriff a list of the names of all persons whose property has been raised by the Board of Supervisors and the amount thereof.

Notice to tax-
payers raised—
compensation
of sheriff.

§ 8. The sheriff shall notify all such taxpayers whose list has been increased or assessed by the board, and also notify them of the time to which the board adjourned. Notice to non-residents or infants shall be to their attorney or agent or guardian; if none in the county, by posting in some conspicuous place on the premises. The sheriff shall be allowed a reasonable compensation for his services, to be paid out of the county levy.

Reconvening
to hear com-
plaints—wit-
nesses.

§ 9. The board, in reassembling, shall hear all complaints and pass upon the assessment of all taxpayers, and for that purpose the board, in counties having therein a city of the first or second class, shall remain in session not less than one nor more than ten days, and in other counties not less than one nor more than five

days. The board may summon and swear witnesses, and require them to testify. Any person who shall willfully fail to obey the summons of the board, or shall refuse to testify before it when required, shall be deemed guilty of a misdemeanor and, on conviction, be fined not less than twenty-five nor more than one hundred dollars for each offense.

§ 10. If the board, during its session, find any property which has not been assessed, and for which they can find no owner, they shall describe and locate such property and assess the value thereof. Assessment of property, owner not known.

§ 11. The Board of Supervisors shall keep a record of their proceedings and correct the tax books thereby. They shall annex their certificate to the tax books that they have examined, and approve the same, and the number of days they were actually engaged, and shall return the same, with the record of their proceedings, to the county clerk on or before the tenth day of February. Record kept by board.

§ 12. The clerk shall certify to the county court the approval of the tax books, and the county court shall enter the fact of record; also the amount due the supervisors for their services. On a presentation of a copy of the order, the Auditor shall draw his warrant on the Treasurer in favor of the assessor for the portion of his claims, as provided by law, and the amount due the supervisors and clerks for their services. Clerk to certify to court.

§ 13. The supervisors and clerks shall be allowed three dollars per day for each day they may be necessarily employed, to be paid one-half by the fiscal court of the county and the other half out of the State Treasury.

§ 14. Any informality or irregularity in the execution of their duties as supervisors, and any failure of duty on their part, shall not render any assessment invalid. But any taxpayer feeling himself aggrieved by Errors of supervisors—effect.

the action of said Board of Supervisors, may appeal to the quarterly court within thirty days after the final adjournment of said board, by filing with the judge of said court a certified copy, under the hand of the clerk of said board, of the action of said board. "And as to further appeals, he shall have the same rights as are now allowed by law in civil cases. It shall be the duty of the county attorney to appear and defend for the board."

ARTICLE VIII.

Sheriff to
collect.

§ 1. The sheriff, by virtue of his office, shall be collector of all State, county and district taxes, unless the payment thereof is, by law, especially directed to be made to some other officer.

Sheriff bond
and quietus—
qualifications
of sureties—
lien.

§ 2. The sheriff or collector shall, on or before the first day of March next succeeding his election, and on or before the said day annually thereafter, enter into bonds with surety for the faithful performance of his duties. A quietus by the Auditor of Public Accounts, and from the fiscal court of his county for the preceding year shall be produced by each sheriff or collector to the county court on or before that day, and no tax book shall be delivered to the sheriff or collector after the first year of his term who shall fail to exhibit such quietus on or before that date. He may execute bond at any time after he receives his certificate of election up to and including the first day of March succeeding his election, and it shall be the duty of the judge of the county court to hold a court at any time the sheriff may request for that purpose. The county judge shall judge of the sufficiency of the surety, and in no case shall sureties be taken who are not jointly worth, subject to execution after the payments of all their debts

and liabilities, a sum equal to the aggregate amount of money, which may probably be received by the sheriff or collector during the year succeeding the execution of the bond. The Commonwealth, the county and taxing district shall have a lien from the date the sheriff begins to act upon the real estate of the sheriff therein secured or afterward acquired by him, which shall not be discharged until the whole amount of money collected by the sheriff or collector, or for which he may be liable to them respectively, shall have been paid, and the same lien shall exist upon the real estate of an usurper of the office of sheriff or collector, or a de facto sheriff or collector, or any person who may act as sheriff or collector.

§ 3. On the failure of the sheriff or collector to execute bond and qualify as hereinbefore provided, he shall forfeit his office, and the county court may appoint a sheriff or collector to fill the vacancy until a sheriff or collector is elected, or it may appoint a collector for the county of all moneys due the State, county or taxing district authorized to be collected by the sheriff, or it may appoint a separate collector of all the moneys due the State, county or any taxing district thereof during the vacancy in the office of sheriff; and in the event the county court fails for thirty days to appoint a collector of money due the State, the Auditor of Public Accounts may appoint a collector thereof. Such collectors shall, within ten days after their appointment, execute bond as required of the sheriff, to be approved by the county court, and if the bond be not executed within said time the appointment of another collector may, in like manner, be made and qualified; but such collector shall only be required to give bond for and collect such taxes or moneys as may be mentioned or provided for in the order of the county court appointing him.

Failure to
execute bond
forfeits office—
appointment of
sheriff or col-
lector.

§ 4. No sheriff or collector, who shall forfeit his office under the preceding section, or who shall resign his office, shall be appointed deputy sheriff or collector for the county, or elisor or deputy collector or a deputy elisor; and if such appointment be made he shall receive no compensation for his services as such.

Sheriff's Rev.
bond.

§ 5. The bond of the sheriff or collector shall be, in substance, as follows: We, A B (sheriff or collector, as the case may be), and C I and E F, his sureties, bind and obligate ourselves, jointly and severally, to the Commonwealth of Kentucky, that the said A B (sheriff or collector, as the case may be) shall faithfully perform his duties. Witness our signature this — of —. The bond shall be executed in duplicate, one of which shall be filed and recorded in the county clerk's office, and the other shall be sent to the Auditor of Public Accounts and filed in his office.

County court
may require
additional
bond.

§ 6. The county court may require the sheriff to give an additional bond or bonds, with good surety, to be approved by the county court whenever it may deem the interest of the State or county demands; and the sureties on all the bonds executed by the sheriff shall be jointly and severally liable for any default of the sheriff during the term in which said bond may be executed, whether the liability accruing before or after the execution of such bond or bonds.

Outgoing
sheriff.

§ 7. The outgoing sheriff, as soon as his successor has been qualified and his bond approved, shall immediately vacate his office, deliver to his successor all books, papers, records and other property held by virtue of his office, and shall make a full and complete settlement of his accounts as sheriff. On the failure of any outgoing sheriff for ten days to comply with the provisions of this section, he shall be deemed guilty of a misdemeanor and, on conviction, be fined in a sum not less

than fifty nor more than five hundred dollars, and be liable on his bond for any default.

§ 8. If the sheriff shall die, resign or be removed during his term of office, his sureties shall have the right to nominate a person to collect the revenue for that year, and upon their written nomination of such person he shall be appointed by the county court, and the sureties shall remain liable to the Commonwealth for the taxes with which their principal was charged: Provided, That this section shall not apply when in any case the sureties, in the opinion of the county court, are not in the aggregate worth, in property subject to execution, above their debts, the amount of the taxes with which their principal was charged.

Death of
sheriff.

§ 9. The sheriff shall keep his office at the county seat of the county, except in counties where the sheriff has an office established in cities or towns other than the county seat, in which counties the sheriff shall continue his office at the place now established, and the fiscal court shall provide him with a room or rooms for an office with a vault or place of safety in which to keep the records of his office. He shall keep an accurate account of all moneys received by him, showing the amount thereof, the time when, and from whom received and on what account; also of all the disbursements made by him, the amount thereof, to whom paid, the time of payment, and on what account; and he shall so arrange and keep his books that the amounts received and paid on account of separate and distinct or specific appropriations shall be exhibited in separate and distinct accounts. He shall balance his books on the first day of each month, so as to show the correct amount on hand belonging to each fund on the day the balance is made.

Office at—
books kept by
—balances.

§ 10. The books of the sheriff shall at all times be open to the inspection of the Auditor of Public Accounts,

Sheriff's
books open to
inspection.

the Auditor's agent, the fiscal court or any member thereof, the Commonwealth's and county attorneys or any taxpayer or person having any interest therein.

Book-keeping—form of, Auditor to adopt.

§ 11. It shall be the duty of the Auditor of Public Accounts to adopt a form of book-keeping and furnish the books not later than March 1st, to be paid for as other county records, for the several sheriffs and collectors, and all sheriffs and collectors are required to keep their books and accounts in the manner and form required by the Auditor of Public Accounts, and on intentional failure of any sheriff or collector to keep his books in an intelligible manner and according to the form prescribed by the Auditor of Public Accounts, and to make the entries as required by law, he shall be deemed guilty of a misdemeanor, and for each offense be fined not less than fifty nor more than two hundred dollars, and on failure of the Auditor of Public Accounts to furnish the sheriffs and collectors with such form of book-keeping and books, he shall be deemed guilty of a misdemeanor, and for each offense be fined not less than one hundred dollars nor more than five hundred dollars. The failure to furnish any sheriff or collector such form of book-keeping and books shall be deemed a separate offense. The Franklin Circuit Court shall have jurisdiction to try each offense against the Auditor of Public Accounts for violations of this section.

Office to be kept open—taxes—dues—retained out of claims.

§ 12. The sheriff shall keep his office open for the collection of moneys which he may be entitled to receive, at all reasonable times, except on Sunday and legal holidays; and when any money is paid him, he shall immediately enter the same upon his record books and give to the person paying it a receipt therefor, specifying therein the amount and on what account the same was paid, and when paying any money he shall take a similar receipt. He shall retain the amount

of tax and other public dues against any person or corporation out of any claim allowed by the Commonwealth or the fiscal court to such person, except claims allowed for attendance as a witness, notwithstanding any assignment of the same.

§ 13. The sheriff or collector may, with the approval of the county court, appoint one or more deputies, and take bond to himself for the faithful discharge of the duties of such deputies; but in all cases the sheriff shall be liable on his bond or bonds for any misconduct or fault of such deputies; any deputy may be removed at any time by the sheriff.

Deputy sher-
iffs—appoint-
ment—bond.

§ 14. The sheriff or one of his deputies shall, at least once every ninety days, between March first and November first, visit each justice's district of the county for the purpose of receiving taxes; and he shall give notice of the time and place where he will receive taxes in such districts by written or printed notices, posted at three or more public places therein, for not less than ten days before the day designated for that purpose.

Justices' dis-
tricts visited—
receive taxes—
notice.

§ 15. The sheriff or collector of the State revenue in each county of this Commonwealth shall, on the first day of May, June, July, August, September, October, November and December, under oath, report to the Auditor of Public Accounts the amount of all taxes he has collected and pay the same immediately, and shall account for and pay all taxes which he has collected for the State into the State Treasury by the first day of December in each year; and upon his failing to do so he and his sureties shall be liable therefor, and shall be proceeded against at the first term thereafter of the Franklin Circuit Court. Any sheriff or collector who shall fail to report as herein required shall be liable to indictment in the Franklin Circuit Court, and fined not less than one hundred dollars nor more than five

Taxes—
when due.

hundred dollars for each offense, and it shall be the duty of the Auditor of Public Accounts to report to the grand jury of Franklin county, at the next term of said court after such failure to report, the name of such sheriff or collector so failing to report. The sheriff or collector shall be required by the Auditor of Public Accounts to pay a penalty of six per centum on all taxes collected and unpaid by him on the first day of December in each year. The Auditor of Public Accounts, in his settlement with the sheriff or collector, shall charge him with the penalties accruing under the provisions of this act.

Sheriff not to
be interested
in public
works—nor buy
claims—
penalty.

§ 16. No sheriff or collector shall be concerned or interested, directly or indirectly, in the construction of any public works or improvements made or undertaken, in which the county or State shall be directly or indirectly interested, or on which he may be required to pay money, nor speculate in any claim against the State or county. Any sheriff or collector violating the provisions of this section shall be guilty of a misdemeanor, and, on conviction, shall be fined a sum not less than five hundred dollars, and not more than two thousand dollars for each offense.

§ 17. It shall be unlawful for any sheriff or collector to apply or use any money received by him for any purpose than that for which such money shall have been paid or collected; every such misapplication shall be deemed a misdemeanor, and, on conviction, the sheriff or collector shall be fined not less than one hundred nor more than five hundred dollars for each offense.

Settlements
of accounts
due county.

§ 18. Each sheriff or collector shall, when required by the fiscal court, settle his accounts of county or district taxes, and at the regular October term of each year the fiscal court shall appoint some competent per-

son other than the Commonwealth's or county attorney to settle the accounts of the sheriff or collector of money due the county or district. The report of such settlement shall be filed in the county clerk's office, and be subject to exceptions by the sheriff or collector or county attorney who shall represent the Commonwealth and county, and the county court shall try and determine such exceptions. An appeal may be prosecuted by either party from the judgment of the county court on such settlement, in the same manner as provided by law for appeals from judgments of the quarterly court, except that the county attorney shall not be required to give an appeal bond, or actions may be instituted in any court of competent jurisdiction to correct the settlement; and the settlement, when approved, shall be recorded in the county clerk's office.

§ 19. The sheriff or collector of the State and county revenue of each county of this Commonwealth shall, ^{Report of} ~~sheriff.~~ on the first day of May, June, July, August, September, October, November and December in each year, report under oath to the county court of his county the amount of State and county taxes he has collected, together with all fines, forfeitures or money, or any other account that shall have been received or collected by him, showing in said report the amount collected for and belonging to each particular fund, for which such revenue or money may be intended, and the disposition of such revenue or money collected by him. Said report shall be filed and recorded in a separate book furnished by the county clerk for that purpose, which shall be open for inspection in the office of the county clerk. Any sheriff or collector who shall fail to report as herein required shall be liable to indictment in the county of his residence, and fined not less

than one hundred dollars nor more than five hundred dollars for each offense.

Taxes—
when due.

§ 20. All State, county and district taxes, except as otherwise specially provided, shall be due and payable on and after the first day of March after the assessment, and all taxpayers whose taxes are not paid on the first day of November after the same are due shall be deemed delinquent, and such taxes shall bear interest at the rate of six per cent. per annum from the first day of November after they are due until paid; and any person or persons failing to pay their taxes by the first day of November in the year following the assessment for such taxes, shall pay a penalty of six per centum additional on the taxes due and unpaid. The sheriff or collector whose duty it is to receive or collect the taxes, shall collect the interest and penalty and account for the same in the same way in which they are required to collect and account for the taxes.

Penalty.

Sheriff to
certify to
County Clerks
—Delinquents.

§ 21. Within fifteen days after any taxpayer becomes delinquent as provided in the preceding section, the sheriff or the collector of the county where the property is liable, shall make and certify to the county clerk a list of all such delinquents, the property assessed and the amount of tax, penalty and interest due the State, county or district and the date when interest begins, which he is authorized to collect, which list shall be by the clerk filed in his office and recorded in a book kept for that purpose, and so arranged with appropriate columns in which to record the facts certified by the sheriff and for recording the date of issuing the tax warrant, and the name of the county to which issued, and the substance of the sheriff's return thereon.

Tax warrant
against delin-
quent.

§ 22. The county clerk, in whose office the list is recorded, shall, within ten days after this list is filed, issue a tax warrant against each delinquent in the

name of the Commonwealth of Kentucky. The tax warrant shall be directed to the sheriff or collector of the county in which the list is recorded, commanding him to collect of the delinquent the tax, interest, penalty and costs, and, if not paid on demand, to distrain and sell the estate of the delinquent, or the estate owned by him at the time the assessment was made, notwithstanding the existence of any lien upon the same, or a sufficient amount thereof to satisfy the tax, interest, penalty and cost of the tax warrant. The tax warrant shall be substantially as follows:

The Commonwealth of Kentucky to the sheriff or collector of ——— county, greeting:

Tax warrant
—form of.

You are commanded to collect of ——— the tax, interest, penalty and cost hereinafter named, and if not paid on demand, you are commanded that of the estate of said ———, or owned by him on the first day of August, 190—, notwithstanding the existence of any lien upon same, you cause to be made the sum of \$——, with six per cent. interest thereon per annum from the ——— day of ——— until paid ———, and the cost of this warrant amounting to \$——, for which the said ——— is liable as a delinquent taxpayer, as appears from records in my office, and as stated below, and you will make due return of this warrant on or before the ——— day of ——— 190—.

Given under my hand, as clerk of the ——— county court, this ——— day of ———.

Tax ——— \$——, with interest as above.

Cost ——— \$——.

Penalty ——— \$——.

_____,
Clerk ——— county court.

§ 23. On the return of a tax warrant "no property found," in whole or in part, the clerk, on request of the

Alias warrant
—when to issue.

sheriff or collector, shall issue an alias warrant to any county of the Commonwealth, but no more than one warrant shall be issued or enforced at the same time against the same delinquent for the same tax.

Sheriff or collector ex officio to collect.

§ 24. The sheriff or collector, by virtue of his office, shall be the collector of tax warrants, and he shall be allowed in addition to the commissions allowed him for collecting taxes the same fees allowed by law to sheriffs for collecting executions, and the county clerk shall be allowed for his services the same fees now allowed him by law for similar services.

Sheriff to garnishee.

§ 25. It shall be the duty of the sheriff or collector who at any time has reasonable grounds to believe and does believe that any person from whom a tax is due is about to remove his property from the State, county or taxing district, or to conceal the same, to file his affidavit in the office of the county clerk, together with a certified list of the taxes of said person, and the clerk shall issue a tax warrant against such person as provided in this chapter, and the sheriff or collector shall immediately collect said tax by said warrant.

Distrainment of personal property.

§ 26. As soon as the sheriff or collector receives a tax warrant, he shall distrain sufficient personal property of a delinquent, if found in the county, to satisfy the warrant. If a sufficient amount of personal property be not found, then he will levy on a sufficient quantity of the delinquent's land for that purpose. But if no lands be found belonging to the delinquent, the sheriff shall levy the warrant on any real estate owned by the delinquent at the time of assessment for the taxes or a sufficient amount to satisfy the warrant. If the sheriff makes illegal or unreasonable seizure and levy for taxes, he shall be liable in damages to the party aggrieved. A sheriff or tax collector shall sell

for cash any property belonging to the delinquent taxpayer so levied upon or as much thereof as will pay the taxes due, penalties, interest and cost of the tax warrant and his commissions, in the same manner that property is sold under execution, except that the land shall not be valued, and shall be advertised by posting, for fifteen days before the sale, a written or printed notice at the court house door, and by publication once a week for four consecutive weeks prior to the day of sale in a newspaper of general circulation, if there be one in the county; if not, then by printed hand bills posted for fifteen days before the sale at the court house door and in three or more conspicuous places in the taxing district; and he shall, not less than fifteen days before the sale, mail to the delinquent a postal card addressed to his place of residence or place of business, if such can be ascertained, notifying him of the time and place of sale; and in order to cover the cost of such advertisement and notification, the sheriff or collector shall have one dollar for each person whose property is advertised, to be paid by the delinquent, but in no event to be paid by the State, county or taxing district.

§ 27. Each tax warrant shall be returned to the office from which it issued within sixty days from the time it was issued. Tax warrant return day of.

§ 28. When real estate is sold for taxes, if no one will bid for and purchase such real estate at the amount of the tax, interest, penalty and costs, including the cost for advertising and the sheriff's or collector's commissions, it shall be the duty of the sheriff or collector to purchase the same for the State, county and taxing district having taxes against the delinquent for the amount of the tax due, interest, penalty, costs and commissions thereon, and he shall make re Lands purchased for State.

Redemption
by owner from
purchaser other
than State, etc.

turn on the tax warrant to the county clerk, as provided in section 40, of article 8, and the clerk shall certify the same to the Auditor of Public Accounts, and the sheriff or collector shall have credit for the amount of such tax due the State in the settlement with the Auditor of Public Accounts. The owner of such real estate, his representatives, heirs or assigns, shall have the right to redeem the same from the State, county and district, or any other purchaser at any time within two years after the day of sale, by paying the purchase money, with interest at the rate of 10 per centum per annum, and in addition, 15 per centum penalty upon the total amount of the purchase price and the amount of all costs. The State, county and district shall have the right to possession of lands purchased by them at any time after the expiration of thirty days from the giving of the notice provided for in the next section, and the purchaser, other than the State, county and district, shall have the right to possession of the lands purchased by him at any time after the expiration of six months from the giving of the notice provided for in section 31. In the redemption of lands sold to the State, county and district for delinquent taxes at any time within the period of two years after the sale, or until the revenue agent, under the direction of the Auditor of Public Accounts, assumes charge of the collection by sale or otherwise, the county clerk is hereby vested with the authority to collect such delinquent taxes, interest, costs, commissions and penalties as prescribed by law, and he shall make report thereof to the Auditor of Public Accounts, the treasurer of the county, and the proper officer of the district as often as the latter officers may require, and not less than once in every thirty days; and he shall pay into the State Treasury all moneys collected

by him due the State, and the county treasury all moneys due the county, and all moneys due the district to the proper officer thereof, as herein authorized, on the first day of every month, and oftener if required by the Auditor of Public Accounts, or either of the other officers mentioned. Said report of the county clerk, showing the name of each owner and each piece of property redeemed, the years taxes for which delinquent, the assessed valuation for the same for each year, and the total amount paid to the State, county and district for redemption shall be examined by the judge of the county court, and if found correct certified to the Auditor of Public Accounts, together with the total sum due the State, as shown on said report, less five per centum commission for the collection, which he shall retain for his services.

§ 29. The sheriff or collector shall, at the time he collects any money on a tax warrant, record the tax, interest and penalty on his record book and pay to the clerk his fees, and shall, on or before the return day named in the tax warrant, return the same to the office from which it issued, with return endorsed thereon, and which return shall be recorded by the clerk in the book kept for that purpose.

Sheriff to record tax, etc.

§ 30. If the sheriff or collector fails to record the money collected on any tax warrant, as hereinbefore required, or to make and certify to the county clerk a delinquent taxpayer, or shall fail to collect the amount of any tax warrant when it is collectible by sale or otherwise, he shall be held liable on his bond for the amount of tax due from any delinquent taxpayer which he fails to certify to the county clerk, and for the amount due on a tax warrant that was collectible when the same came to his hands, and thirty per centum penalties thereon in each instance, to be recovered by motion in

Failure to record money collected.

the county court of the county in which such delinquent should have been certified to the county clerk, or the tax warrant was issued, on motion of the county attorney or revenue agent in the name of the Commonwealth. The county attorney shall prosecute all such motions, for which services he shall be entitled to the penalties thereon recovered of the sheriff or tax collector: Provided, The tax, interest, costs and penalties due are recovered and paid to the officers entitled to receive the same. The sheriff or collector shall have ten days' previous notice of the motion as herein provided.

County attorney—duty of.

§ 31. It shall be the duty of the county attorney for each county within fifty days after sale, to notify the owner of the land purchased by the State, county and district of such purchase; and if the land so purchased be not redeemed within thirty days from such notification, he shall institute a proceeding for the recovery of possession of such land; and if such land be redeemed after such proceedings are instituted, the owner shall, in addition, pay the costs of such proceedings. The failure of the county attorney to give such notice and institute such proceedings within the time specified shall subject him to a fine of twenty dollars for each offense; and it is hereby made the duty of the county judge to report each and every such failure to the circuit court, at its next term thereafter, whereupon the circuit judge shall cause to issue a rule against said county attorney to show cause, if any, why said fines shall not be entered up against him; and such fine, when collected, shall be for the benefit of the State. In every case where such lands are redeemed from the State, county and district at any time within the period of two years allowed for redemption, the county attorney shall have as his commissions, when he attends to his duties, twenty per cent. of the amount of the money paid to redeem

such land, but if he fail to attend to such duties, he shall receive no commission, and the whole of the redemption money shall belong to the State, county and district. It shall be the duty of the purchaser other than the State, county and district, within fifty days after the sale, to give notice in writing to the owner of the land purchased by him of such purchase, and if such land be not redeemed within six months after such notice, he may institute proceedings for the recovery of the possession of such land.

§ 32. If the land be not redeemed within the two years allowed for that purpose, the fee-simple title there-
Title, when vests in purchaser. Duty of revenue agent.
 to shall vest absolutely in the State, county and district, each having a joint interest therein, in proportion to the tax due them respectively; and if said lands purchased by individuals be not redeemed within two years allowed for that purpose, the fee-simple title shall at once vest in such individual. The revenue agent, under the direction of the Auditor of Public Accounts, may, after the two years for redemption have expired, advertise and sell at public sale any of said lands forfeited to the State, and the Auditor may convey said lands by deed to the purchaser, and he shall pay to the county or district, or both, the amount of such tax due each. The revenue agent shall be allowed fifteen per centum for the collection and payment into the treasury of said delinquent taxes, the fifteen per centum to be collected from the delinquent or purchaser, as well as the fee for advertising.

§ 33. Any one injured by failure in or the improper performance of the duties of the assessor or sheriff, shall have a remedy on his official bond, and the criterion of his recovery shall be the value of the property lost by reason of such failure. No such action shall be maintained unless such person shall allege and prove that
Taxpayer—remedy of for nonperformance of duty by officer.

he made diligent efforts to have such property assessed, and offered to pay the taxes thereon, and all other real property of his liable to assessment.

Redemption
by person un-
der disability—
notice by pur-
chaser.

§ 34. Any minor, or other person laboring under legal disability, except a lunatic or married woman, at the date of sale, shall have one year after the removal of the disability within which to redeem such property, which may be done by paying the purchase money, with fifteen per centum on the amount thereof, and interest at the rate of ten per centum per annum from the date of the sale, and the costs of the sale. But any purchaser, other than the State, county and district, shall forfeit his right to his purchase, unless within six months after the sheriff shall have delivered to him a certificate of his purchase hereinafter provided for, he shall, in writing, give notice of his purchase to both husband and wife, in case the purchase be of land of a married woman, or to the statutory guardian of an infant, if there be one; if not, to the parent; if none, to the persons having in charge such infant, if the purchase be of the land of an infant; or to the committee of the lunatic, if one; if none, then to the person having charge of such lunatic, if the purchase be of the land of a lunatic. If the lands of a lunatic or married woman be not redeemed within five years from the reception of the notice, the sale shall become absolute.

§ 35. If, after receiving such notice, the guardian of an infant or committee of a lunatic fail to redeem such lands, he shall be liable on his official bond for all damages incident to such failure.

Certificate of
purchase—pen-
alty on sheriff
failing to give.

§ 36. The sheriff or collector shall, within thirty days after the sale, issue certificates of purchase describing the land and stating the time of sale and the price for which said land sold, to all purchasers of the land; and in all cases where the purchaser of such land is the

State, county or district, the sheriff or collector shall, within six months, give the notice required by section 31 of article 8 of this chapter and for a failure on his part to do so, he shall be liable on his official bond for all damages incident thereto, but the title of the State, county or taxing district shall not be thereby affected; but if the owner of the land purchased can not be found, then the notices required by sections 31 and 34 of article 8 of this chapter shall be served as follows, viz.:

First. Upon any member of his family in the county over sixteen years of age; if none, then,

Second. Upon his agent, if any in the county; and if none, then,

Third. By a printed or written notice, posted at the court house door and on or near the premises.

§ 37. All conveyances of land sold for taxes shall be made in the name of the Commonwealth to the person entitled thereto. When the right to redeem shall have expired, the sheriff or collector then in office (where the Auditor of Public Accounts is not directed to make deeds of conveyance as provided in section 32), shall convey to the purchaser the property described in his certificate of purchaser, for which deed shall be allowed a fee of one dollar and fifty cents, to be paid by the grantee in the deed.

§ 38. If the purchaser be the State, county or district, the land may be redeemed for an infant at any time during the infancy, and by him within one year after his majority, by paying the amount necessary to the county clerk, who shall enter upon the book mentioned in section 40 of article 8 of this chapter the word "redeemed" after the description of the land, and shall sign his name, in his official capacity, to said entry. The lands of a married woman or lunatic may be re-

Redemption
—when can be
redeemed.

deemed at any time within the period mentioned in section 34 in the same manner.

§ 39. If the purchaser be a non-resident of the county, having no known agent in the county, or if, being a resident, he can not be found at his usual place of abode, the lands may be redeemed within the time and in the manner stated in the last preceding section; but if he be a resident of the county, and can be found at his usual place of abode, or, if he, being a non-resident, has a known agent, who can be found at his usual place of abode, the redemption money must be paid to the purchaser or his agent as the case may be; and in every case the certificate of purchase shall be surrendered to the party redeeming, who shall, by exhibiting the same to the county clerk, be entitled to have the claim released of record, as in the last preceding section described.

Report of
sales to clerk
—notice to at-
torney—pen-
alty.

§ 40. Within twenty days after the sale, the sheriff or collector shall make report in writing to the county clerk, at the time he returns the tax warrant showing when the sale was made, the steps taken by him with reference thereto prior to and at the sale, to whom sold, at what price the land was sold, giving a description of the property sold as fully as he is able to do, which report shall be recorded and indexed by the county clerk in a book to be provided by him for that purpose. The sheriff shall at once notify the county attorney of the filing of said report. Said report, when recorded, shall operate as a conveyance and vest the title to the property of all persons "sui juris" in the State, county or district, or either, when purchased by the State, county and district, or either, and shall be constructive notice to the world of the claim existing in favor of the purchaser, whether the State or county or district or an individual, against the lands of persons laboring under

no legal disability. If the sheriff shall fail to return the tax warrant, or fail to make said report; he shall be subject to indictment in the circuit court, and, upon conviction, shall be fined not less than five hundred dollars nor more than one thousand dollars for each offense; but the title of the purchaser shall not thereby be affected, and said report may be afterwards filed and recorded with the same effect as if filed and recorded at the proper time.

§ 41. Copies of the records aforesaid, certified by the county clerk, shall be evidence of the facts stated in them in all the courts of this Commonwealth.

§ 42. If the sheriff fails to make the return of sale to the county clerk heretofore provided for, any individual purchaser may file with the county clerk the sheriff's certificate of purchase which the clerk shall record and index in the book aforesaid, and the same shall have the same effect as the sheriff's report would have had if returned.

§ 43. If any clerk shall fail to pay the redemption money to the person entitled thereto upon demand, he and his sureties shall be liable for the same and 20 per cent. interest thereon annually from the time he received it until paid. Clerk failing to pay redemption money—penalty.

§ 44. If any sheriff or collector shall knowingly sell the same tract or parcel of land more than once for the same tax, he shall be fined one hundred dollars, and be liable upon his official bond for all damages which may be sustained by any party aggrieved. Selling twice for same tax—penalty.

§ 45. In all cases where only a portion of the tax is collected on State, county or district tax, the amount recovered shall be by the sheriff apportioned between the State, county or district in the same proportion the amount due to each bears to the amount recovered. Part collected—how apportioned.

§ 46. The sheriffs or collectors shall be allowed by

Compensation
of sheriff—col-
lectors.

the Auditor of Public Accounts the following commissions upon the sums collected or accounted for or paid into the treasury in each year. Upon the first five thousand (\$5,000) dollars, ten per centum, and upon the residue four per centum. He shall be allowed by the treasurer of the county ten per centum upon the first five thousand (\$5,000) dollars of the county revenue collected and four per centum upon the residue: Provided, That in no case shall the aggregate annual compensation of the sheriff for official services exceed five thousand (\$5,000) dollars, independent of the compensation of legally authorized deputies and assistants.

ARTICLE IX.

COLLECTION OF TAXES AND OTHER PUBLIC MONEY BY ACTION.

Equitable
proceedings to
be instituted
by Auditor.

§ 1. On the return of "no property found" on an execution issued upon a judgment in favor of the Commonwealth, the Auditor of Public Accounts may cause equitable proceedings to be instituted in the Franklin Circuit Court, or any other court of competent jurisdiction, as he may elect, in the name of the Commonwealth, and the choses in action, or other equitable estate of the delinquent, shall be subjected to the payment of the amount due on any such execution. On the return of "no property found" on any tax warrant issued on the delinquent list filed by any sheriff, such sheriff may institute a like suit in the name of the Commonwealth in any court of competent jurisdiction, and the choses in action or other equitable estate of the delinquent may be collected or be subjected to the amount due on any such warrant; in such proceedings attachment may issue and other proceedings taken as is authorized on the re-

turn of "no property found" on an execution in favor of individuals. It shall be the duty of the Attorney-General, or of the Commonwealth's attorney of the district in which said action is instituted, if instituted in other than the circuit court of Franklin county, to prosecute all such suits for the Auditor, and the county attorneys of the respective counties to prosecute such suits for the sheriffs; but no action shall be maintained under the provisions of this section when the last execution or tax warrant issued has been returned "no property found" more than ten years before the institution of such suit.

§ 2. All persons or corporations against whom an execution has been returned "no property found," and upon which an equitable action is instituted, as provided in the preceding section, shall be liable for and pay a penalty of twenty per cent. on the amount due on such execution, which penalty may be recovered in such equitable action, with the amount due on the execution, and the Attorney-General or Commonwealth's attorney who prosecutes such action and recovers the tax due the Commonwealth shall be entitled to the said penalty, or to so much thereof as may be recovered.

Penalties in actions to enforce judgments—attorney entitled to.

§ 3. Suits and motions against sheriffs, clerks, or against them or their securities on their official bonds, or their heirs, devisees or representatives, and all other persons required to pay money into the State Treasury, or to do any other act required by law to be done connected with the payment of money into the State Treasury after it has been collected, may be instituted in the Franklin Circuit Court, and prosecuted as prescribed by law.

Action against defaulting officers.

§ 4. The Auditor shall, twenty days before the first day of the term of court, mail to any of the parties named in the preceding section who may be liable, di-

Auditor to notify defaulting officers.

rected to them at the postoffice at the court house of the county of the person aforesaid, a notice, in writing, stating the amount judgment will be asked for and the time the court will be held. The Auditor shall file a copy of this notice, with the name of the person to whom sent, the time when, and the place where sent, with the clerk of the court, to be filed by him and kept with the papers in the motion or action.

Trial of motion—duty of Auditor and clerk.

§ 5. The court, without further or other notice to the parties, shall proceed with the motion or action, which shall be docketed for trial on the third day of the term. The Auditor shall file with the clerk of the court a memorandum, in writing, of the name of the parties, the amount due from each defaulter against whom judgment is demanded and also a copy of the bond, if any. The clerk shall docket said motion or action in the order in which the names stand on the said memorandum.

§ 6. Judgments, when given against the defendants, in the cases referred to in the preceding sections, shall be for the principal due, with interest at the rate of ten per centum per annum from the time the amount was due until paid.

Trial if execution of bond denied—evidence—pleading.

§ 7. If any of the defendants shall, upon oath, deny the execution of the bonds or instruments whereby they are sought to be made liable, a jury, if required, shall be impaneled to try the facts. All other facts may be tried by the court. Nothing but a receipt from the Treasurer for the payment of the taxes or money claimed shall be admitted on the trial, except orders of the court and receipts in pursuance thereof, the record of the Auditor's and Treasurer's departments and delinquent list. No tender of payment nor any offset shall be pleaded or given in evidence.

Judgments lien on property—replevin, when not allowed.

§ 8. Judgments in the name of the Commonwealth or county against sheriffs and other public collectors,

their sureties, or their heirs, devisees, or personal representatives, or any of them, shall bind the estate, legal or equitable, of all of the defendants to said judgments from the commencement of the action or motion till satisfied. No execution thereon shall be stayed by replevin or sale on credit; but in all such cases the estate taken in execution shall be sold for money: Provided, The Auditor is allowed, with the consent of the Attorney-General, to indorse the right to replevy on the execution where the tax is payable to the Auditor; and like privilege is given to the sheriff, with the consent of the county attorney, when the taxes are payable to the sheriff.

§ 9. If any officer shall make a false return on such execution, he shall be fined twenty dollars, upon notice and motion, and be subjected to the payment of the whole amount of said execution and costs.

§ 10. Officers and their deputies failing to levy executions in the name of the Commonwealth or county, or withholding any such executions, and not making return thereof for one month after the return day, or failing to pay the money when collected, shall, together with their sureties, be liable for the amount of said execution, and twenty per cent. damages thereon, to be recovered by action or motion in the name of the Commonwealth by the county attorney.

§ 11. When the estate of the defendant in execution, upon judgment against defaulting public officers, is encumbered by a previous bona fide mortgage, deed of trust or other incumbrance or prior lien, the officer shall, if no other property be found upon which to levy the execution, levy it upon the incumbered property and return the same, and shall make return of all the facts known to him, or of which he is informed, giving the date and consideration of such deed, to whom made, when recorded, the evidences of any prior lien, and the

Encumbered
property re-
turn on execu-
tion.

names of the parties who claim the same. Proceedings may be instituted by the sheriff or Auditor in the name of the Commonwealth, in the county where the property is situated, for a sale of the property, and to have the claims and demands, if just, satisfied, and all incumbrances removed, and the proceeds of the sale of the estate rightfully applied.

§ 12. If any person shall attempt to stop or injure the sale of the estate under execution, by any fraudulent execution, conveyance, incumbrance, or otherwise, he shall be fined not less than five hundred dollars.

Property may
be removed
from county to
county till
sold.

§ 13. If return be made on executions against a sheriff or other public defaulters to the State and their securities, that there was no sale of personal property for the want of bidders, the Auditor may direct the estate levied upon to be removed from county to county for sale, as often as may be necessary, the cost of removal to be paid out of the sale of the estate as other costs; and the officers who levied the executions shall have power to sell the same in any county to which the estate may be removed. If real estate be levied upon, the place of sale may be changed to another county, and the officer shall have the same power and authority to sell and convey said estate which he had in the county where the levy was made.

§ 14. The Franklin Circuit Court and the circuit court of the county shall have jurisdiction of all motions and actions in law or equity necessary to be instituted by the Auditor to enable him to collect the revenue and other demands and penalties due the Commonwealth, or to have satisfaction made of judgments in favor of the Commonwealth.

§ 15. The Commonwealth may have executions in the hands of collecting officers in any number of counties at the same time.

ARTICLE X.

COLLECTION OF TAXES BY ATTACHMENT.

§ 1. If the sheriff, his deputy, or other persons hav- Collection of taxes—sheriff to give notice.
 ing revenue, county levy, or other taxes of any charac-
 ter, or other public dues, in his hands for collection, be-
 lieves another person to be indebted in money or prop-
 erty to the person owing taxes or public dues, and be-
 lieves he can not otherwise collect the tax, he shall de-
 liver, or cause to be delivered, to the person owing the
 taxes or public dues, and to the person owing him, any-
 where he may be found, written notice in substance as
 follows:

“Mr. A B, the taxes due by C D amount to the sum
 of \$——, —— cents. To that extent you are noti-
 fied not to pay or deliver to him any money or property
 which you now owe, or may hereafter be indebted to
 him, and to appear before the county court of ——
 —— county, on the first day of its next term, to
 show cause why you should not be adjudged to pay said
 taxes. This —— day of ——, nineteen
 ——.

——, Sheriff.”

§ 2. This notice shall be signed by the sheriff, his
 deputy or by the collector, and shall operate to enjoin Effect of no-
 tice—trial
 judgment—sale
 of property.
 the person named in it from paying the amount men-
 tioned in the notice, money, property, notes, accounts
 and other things of value, owing at the time of the ser-
 vice of the notice, or accruing thereafter, until the mat-
 ter is heard by the county court. On the hearing by
 the county court, the debtor of the delinquent shall be
 compelled to disclose, in open court, all matters of ac-
 count and indebtedness, whether of money, property or
 labor, owing at the date of the notice, or incurred there-

after. The court shall direct the said debtor to pay or deliver to the sheriff or collector any money, property or other thing then, or at the time notice was served, due said delinquent, or to the extent of such taxes and costs, or to the extent of his liability, including such as accrued after notice, though paid or discharged; and, if it be property, the sheriff shall sell the same, after advertising by hand bill posted at the court house door for ten days. If the person so indebted to the person owing taxes fail to attend, or fail to make disclosure, the court shall render judgment against them for all the taxes.

§ 3. The person owing taxes shall not be discharged from liability for them until they are fully paid, or the amount realized under the proceedings aforesaid.

§ 4. All persons indebted to the person owing the taxes may be included in the same notice, though residing out of the county of the sheriff or collector.

§ 5. The proceedings shall be docketed in the name of the Commonwealth and, if necessary, to the interest of the Commonwealth, the court may cause other parties to be brought in before it, and made party to the proceedings.

Judgment—
defenses al-
lowed.

§ 6. The court may hear evidence, and, in its judgment, shall provide for the payment of the State revenue, the county levy due, and, if there be other taxes due, the court shall direct the payment thereof, provided that the delinquent shall have the right to defend by showing, first, that the property has never been assessed, but it shall not be sufficient to show a defective assessment merely; second, that the property is not subject to taxation; third, that the taxes have been paid.

ARTICLE XI.

§ 1. All corporations having capital stock divided into shares organized by or under the laws of this or any other State or government owning property or doing business in this State, except foreign insurance companies, whether fire, life, accident, casualty or indemnity, foreign and domestic building and loan associations, banks and trust companies, and all corporations which, under this act or the general law, are liable to pay a franchise or license tax, shall pay to this State an annual license tax based upon its authorized capital stock, as hereinafter provided.

Mercantile
companies to
pay annual li-
cense tax.

§ 2. For convenience in classification, corporations are divided into two classes, domestic and foreign. A domestic corporation is one incorporated by and under the laws of this State; every other corporation is a foreign corporation.

Classification

§ 3. Domestic and foreign corporations shall pay an annual license tax of thirty cents on each one thousand dollars of that part of their authorized capital stock represented by property owned and business transacted in this State, which shall be ascertained by finding the proportion that the property owned and business transacted in this State bears to the aggregate amount of property owned and business transacted in and out of this State.

Amount of
tax.

Provided, That such corporations may pay at said rate upon their entire authorized capital stock; and in that event they shall not be required to report as in subdivision number three (3) of section four (4) hereof. And their failure so to report shall be deemed conclusive evidence that such corporation elects to pay upon its entire authorized capital stock, and it shall be its

duty so to do, and the duty of the Board of Valuation and Assessment so to fix its license tax.

Reports.

§ 4. In order to ascertain the amount of taxes due and payable under the next preceding section, by such corporations now owning property or transacting business in this State, it shall be the duty of every such corporation to file with the Auditor of Public Accounts on or before the 1st day of February, 1907, and on or before the same day annually thereafter, a written report, verified by the affidavit of the president or secretary of such corporation, showing:

1. The name of such corporation, the name of the State or government under the laws of which it is incorporated, the date of incorporation, the place of its principal office in and out of this Commonwealth, the name and postoffice address of its president and secretary, the name and postoffice address of its authorized agent or attorney upon whom process may be executed, as provided by law, and the name and address of its officer or agent in charge of its business in this State.

2. The total amount of its authorized capital stock.

3. The value of the property owned and used by the company in Kentucky, where situated, and the value of the property owned and used by the company outside of Kentucky, the aggregate amount of business transacted by said company during the preceding year ending the 31st day of December, and the proportion of such business transacted in this State, and such other facts bearing on this matter as the Board of Valuation and Assessment may require.

Board of
valuation and
assessment,
duties of.

It shall be the duty of the Board of Valuation and Assessment, from such reports and from such additional information it may require, to ascertain and fix that part of the authorized capital stock of such corporations upon which the license tax shall be based, as herein pro-

vided, and to fix the license tax of such corporations at the rate hereinbefore prescribed. The board may in any case require such additional information as it may deem necessary to enable it to perform its duties herein; and it shall be the duty of the Auditor of Public Accounts to notify every such corporation of the amount so assessed by the board. The notice may be given as provided in section 5 hereof, and it shall be the duty of the corporation to pay the amount of such tax to the Auditor of Public Accounts not later than thirty days thereafter or not later than thirty days after final action by the board, should it grant a re-hearing, which the board may grant upon application therefor, filed within thirty days after the date of such notice. Upon final action by the board, it shall certify to the Auditor of Public Accounts the amount of such tax due from each and every such corporation.

§ 5. It shall be the duty of the Secretary of State to certify to the Auditor of Public Accounts the names and addresses of all corporations coming within the purview of this article, and also the names of their designated agent upon whom process may be executed, that now or that may hereafter appear upon the records of his office.

Secretary of
State to report
to Auditor.

From such certification and from the records of his own office, it shall be the duty of the Auditor of Public Accounts to notify such corporations required to report under this article and to furnish a blank upon which to make the report, not later than December fifteenth in each year. Proof that such notice and blank have been deposited in the United States mail, duly stamped and addressed to the person last designated as the person upon whom process may be served, shall in all cases be deemed conclusive evidence that such notice to report had been given to such corporation.

Notification
of corporations

§ 6. Domestic corporations hereafter incorporated shall not be required to pay the annual license tax in this article provided for the year in which they may be organized.

Report—
when to be
made.

§ 7. Domestic corporations hereafter incorporated, and foreign corporations hereafter becoming the owner of property or transacting business in this State, shall make such report to the Auditor of Public Accounts in the manner provided in this article, on or before February first succeeding their incorporation or succeeding their becoming the owner of property, or transacting business, in this State; and shall make such report on or before said date annually thereafter. And, except as provided in section six of this article, such corporations shall pay the annual license tax at the rate and in the proportion provided in section three; and in all respects be subject to all the provisions and penalties in this article contained and prescribed.

Penalty for
false state-
ments.

§ 8. Any person who shall falsely make any affidavit herein required shall be guilty of false swearing and, upon conviction therefor, shall suffer the pains and penalties in such case made and provided. And any corporation which willfully violates the provisions of this article or any of such provisions, or willfully fails or neglects to perform any duty herein imposed upon it, shall be deemed guilty of a misdemeanor and, upon conviction, shall be fined any sum not less than fifty dollars nor more than one thousand dollars for each offense; the same to be recovered by penal action or by indictment in the circuit court of Franklin county; and every such judgment of conviction for failure to report or for failure to pay the annual license tax required, shall also provide that the right to be a corporation and to exercise the rights and franchises of a corporation in this State, shall be suspended until the fine and costs and all taxes and

penalties due the State shall be paid or replevied, or the judgment superseded. Every corporation failing to pay its taxes as provided in this article within the time herein prescribed shall be deemed a delinquent, and a penalty of ten per centum on the amount of such tax shall attach, and thereafter such tax shall bear interest at the rate of ten per centum per annum, the same to be collected in the same manner and by the same process as the tax is collected.

§ 9. No corporation required to pay an annual license tax under this article shall pay a less sum therefor than ten dollars.

ARTICLE XII, SUBDIVISION 1.

§ 1. All license, except as otherwise specially provided, shall be granted by the clerk of the county court of the county in which the business is proposed to be conducted, and shall be issued in writing and on blank form, with stubs and duplicates attached to each, to be numbered consecutively, and to be prepared by the Auditor of Public Accounts and furnished to each county clerk, from time to time, as may be necessary for use in his office.

§ 2. The following shall be the form of license, duplicates and stubs, as herein required:

Stub No. _____. \$_____.

License issued to _____, by which _____ is authorized to _____, until the _____ day of _____, 19____. Amount of tax, \$_____, issued this day of _____, 19____.

Clerk _____ County Court.

.....Perforated line.....

Duplicate No. _____. \$_____.

This is to certify that, on the _____ day of _____, 19____, license was granted to _____, by which _____ was author-

ized to — until the — day of — 19—, on the payment of \$— to me.

This, the — day of —, 19—.

Clerk — County Court.

.....Perforated line.....
Original No. —.

This is to certify that on the — day of —, 19—, license was granted to —, by which — is authorized to — until the — day of —, 19—.

This, the — day of —, 19—.

Clerk — County Court.

License—au-
thorize sale on
Sunday. § 3. License shall not confer any authority on any person to engage in the business or sell the article named in the license on Sunday, or on any other day on which the law may prohibit the business or sale.

Persons who
shall not be
granted license
—penalties. § 4. No person shall be granted any license to conduct any business or sell any article for which a license tax is required, who has engaged in such business, or has sold any article without license within six months next preceding the time the application is made, who will not, in addition to the regular license tax, pay a sum equal to twenty per cent. thereof; nor shall license be granted to any person who refuses to answer, under oath, which shall be administered by the clerk at the time the application is made, whether he or his agent have, within six months next before the time of the application been guilty of engaging in such business, or selling such articles without license therefor, and any person making a false statement on such examination shall be deemed guilty of false swearing.

Auditor to
keep account
licenses fur-
nished clerks
—duty of
clerks. § 5. The Auditor of Public Accounts shall keep a strict account against each county clerk of the blank licenses furnished them respectively, and it shall be the duty of each clerk, when he shall have used all the blanks furnished by the Auditor at any one time to

transmit to the Auditor all stubs of such blanks; and, on the retirement from office of any county clerk, he shall transmit to the Auditor all blanks not used by him, together with all stubs of blanks which have been used.

§ 6. When such license is granted, the county clerk shall fill up the original stub. The original he shall deliver to the person to whom it is granted, and shall, within two days thereafter, forward the duplicate to the Auditor of Public Accounts, who shall charge the amount of the tax to him, and the clerk shall, once in each month, pay the license tax collected into the State Treasury; and said clerk, as compensation for his services, shall be allowed five per cent. commission on all license tax collected and accounted for by him.

Licensee to
get license—
Auditor dupli-
cate—payment
by clerk.

§ 7. No clerk shall issue any license except on blanks furnished to him by the Auditor of Public Accounts, and under the seal of the court; nor shall any license be granted for a longer term than one year, nor for a less period, except as hereinafter provided; nor shall any license be transferable, except as provided herein.

§ 8. No license shall be valid or confer any authority unless the same be issued on blanks furnished for that purpose by the Auditor of Public Accounts.

§ 9. All applicants for license, except itinerants and as otherwise provided, shall state the county, city, town and place therein where it is proposed to carry on the business, and all licenses, except as hereinbefore provided, shall specify the place where the business is to be conducted, and no one but the person named in the license shall sell under or exercise the privilege granted, unless as otherwise provided; nor shall the privilege granted be exercised at any other place than that mentioned in the license; except that retail dealers in spir-

License to
specify place—
transfer of li-
cense.

ituous, vinous or malt liquors, in any incorporated city or town, may remove their place of business to some other place in the same city or town, by the consent of the county court and municipal authorities of such town or city, entered of record and indorsed on the license. But before making the motion for the consent for the removal, the applicant must give notice of the motion, as required, before the license is granted. But when the place is once changed, the party shall not be allowed to change the location a second time, or sell at the original place without first procuring a license. Whenever any person to whom the license has been granted, and who has paid the tax thereon, shall die, or sell his stock or place of business before the expiration of the license, the authorities by which such license was originally granted may renew the license to the personal representative or widow of the deceased, or purchaser of the stock or place of business, without the payment of any additional tax for the unexpired period. The application for the renewal and the granting thereof shall be in the same way, and be subject to the same conditions as original license, except that the renewal, when granted, shall be endorsed on the license as originally granted.

Liquors, re-
tailing—what.

§ 10. Selling, bartering or loaning liquors in quantities of less than five gallons shall be deemed retailing.

§ 11. All license granted by the county court shall be issued by the county clerk, for which he shall be entitled to the same fees as in cases where he is authorized to grant the license.

General pen-
alty.

§ 12. Any person who shall engage in any business, or sell or offer to sell, any article on which a license is required, before procuring the license and paying the tax thereon, as required by law, shall be deemed guilty of a misdemeanor and, on conviction, be fined not less

than fifty nor more than one thousand dollars for each offense unless otherwise specially provided.

§ 13. Any county clerk who shall violate any provisions of this article shall be deemed guilty of a misdemeanor and, upon conviction, be fined not less than fifty nor more than one thousand dollars for each offense. Penalty vs. county clerk.

§ 14. All itinerant persons doing business under a license for more than one county, before doing business in any other county than that in which the license is granted, shall present his license to the county clerk of such other county, who, upon being satisfied of its genuineness, shall indorse the word "genuine" and affix his official signature thereto. A failure to have the license so indorsed before doing business or offering so to do, or the failure to exhibit the license for inspection by an officer authorized to inspect same, when demanded, shall subject the person so offending to the same penalty as though he had done such business without license. For such examination of the license, the clerk shall be paid by the holder a fee of twenty-five cents. Itinerants to have license examined in each county.

SUBDIVISION 2.

§ 1. All licenses mentioned in this article, except Spirituous liquors, etc. licenses to sell by retail, spirituous, vinous or malt liquors shall be granted by the county clerk, except as otherwise specifically provided for; and license to sell by retail spirituous, vinous or malt liquors shall be granted by the county court; but the county court shall not grant a license to sell spirituous, vinous or malt liquors until ten days' notice shall be given by posting a written or printed notice at the door of the court house, and at least four public places in the neighborhood where the liquor is to be sold; and if the majority of the legal voters in the neighborhood shall protest against the

application, it shall be refused. The county court in each instance shall determine what constitutes the neighborhood. Nor shall such license be granted to any person of bad character, or who does not keep an orderly, law-abiding house.

Unlawful acts
of liquor deal-
er—evidence.

§ 2. It shall be unlawful for any person to whom a license is granted as contemplated in this subdivision, to suffer any gaming, scandals or disorderly conduct in their houses or on their premises, or to furnish any liquor to any person who is drunk, or who is a known inebriate, or who is under twenty-one years of age, or to sell any liquor on Sunday, or any other day the law may prohibit the sale thereof; and on trial of any person by the county court on a proceeding to cancel license, the fact that a person was in a state of intoxication in a house where liquor is sold shall be *prima facie* evidence that he was furnished liquor while drunk by the proprietor of the house.

Merchants,
druggists, dis-
tillers—license
to.

§ 3. License to merchants, druggists or distillers shall be granted only upon satisfactory evidence that the applicant is in good faith a merchant, druggist or a distiller, and that the applicant has not assumed the name or the business for the purpose of retailing liquors; and such license shall only authorize the person to sell the liquor named in the license in quantities not less than a quart, and to be taken off and not drunk on the premises where sold, or adjacent thereto, except druggists may retail in quantities less than a quart for medical purposes only, on the prescription of a regular practicing physician.

Tavern license
—conditions
granted.

§ 4. License to keep a tavern outside of an incorporated city or town shall be granted only to persons who are prepared with houses, bedding, stabling and provender sufficient to accommodate the public, and shall not be granted to any one unless the keeping of a

tavern at the place proposed is necessary for the accommodation of the public, nor until the applicant shall take an oath, in open court, that he in good faith intends to keep a tavern for the accommodation of the public.

§ 5. Every person who shall obtain a license to keep a tavern, with the privilege of retailing liquors, shall, at the time the same is granted, enter into bond, with good surety, payable to the Commonwealth, to be approved by the county court, in substance as follows:

Bond of tavern-keeper.

Whereas, A B has been granted license to keep a tavern at —, in — county, now we, A B, principal, and C D, his surety, do hereby covenant to and with the Commonwealth of Kentucky, that the said A B shall continually provide said tavern with good, wholesome, cleanly lodging and diet for the patrons thereof, and stabling and provender for horses and mules, during the period that the license remains in force; and that he will not suffer any gaming, scandalous or disorderly behavior in his house, and that he will not sell or give any liquor to any person who may be drunk, or to any person who is a known inebriate or who is under twenty-one years old. The provision as to providing stabling and provender for horses and mules shall only apply to taverns to be kept outside of an incorporated city or town. Given under my hand this — day of —, 19—.

§ 6. Any tavern keeper who shall violate the provisions of his bond, or any tavern keeper, merchant, distiller or druggist who shall violate any provision of this article, shall forfeit his license; and when the county attorney shall have reasonable grounds to believe either upon his own knowledge or from the oath of two credible witnesses of such violation he shall notify the alleged offender to appear before the next term of the

Forfeiture of license, duty of county attorney.

county court, commencing not later than five days after the services of the notice, to show cause why his license should not be canceled. On the trial of the case, the court shall enter an order cancelling the license or acquit the defendant, as the proof may authorize.

Punishment
for selling af-
ter license for-
feiture.

§ 7. Any person who shall sell any liquor after his license has been canceled, until such order be reversed or set aside, shall be deemed guilty of selling without license, and, on conviction, be punished accordingly.

§ 8. The county attorney shall prosecute all cases arising under the provision of this article; and in cases in which the license is canceled he shall be allowed a fee of ten dollars, to be taxed as cost against the defendant in each court in which the case may be tried.

Appeals in li-
cense cases to
circuit court.

§ 9. An appeal may be prosecuted by the county attorney or the defendant to the circuit court from any decision of the county court under this article; but the order of the county court shall not be suspended until reversed by the circuit court. Where the appeal is taken by the county attorney an appeal bond shall not be required.

§ 10. In such cases the court shall be the judge of the law and the facts, and no jury shall be required.

§ 11. Any person whose license has been canceled shall not be granted another license for twelve months thereafter.

License to
sell less than
quart outside
of city.

§ 12. License to sell liquor in quantities less than a quart outside of an incorporated city or town shall not be granted to any person except a licensed tavern keeper, or to a druggist to sell for medical purposes only, on prescription of a regular physician.

SUBDIVISION 3.

Peddlers to
obtain license.

§ 1. All persons who are by this article deemed peddlers shall, before the sale, or attempted sale of any

article, as herein contemplated, procure and pay for license as required by law; and any peddler who shall violate the provisions of this section shall be deemed guilty of peddling without license, and punished accordingly.

§ 2. All itinerant persons vending lightning rods, goods, wares, merchandise, clocks, watches, jewelry, gold, silver or plated ware, spectacles, drugs, nostrums, perfumery, and any other thing not hereinafter specially exempt, shall be deemed peddlers. Peddlers—
who are

§ 3. All persons who shall, under cover of bona fide merchants, come into or take up a temporary residence in any county, city or town of this Commonwealth, for the purpose of disposing of any goods, wares or merchandise, either at auction or otherwise, except as hereinafter specially provided, shall also be deemed peddlers; and every such person, upon applying for license, shall be required to disclose, upon oath, his name and residence and the ownership of the goods, wares or merchandise he purposes disposing of, together with the names and residence of such other person or persons as may own or be in any manner interested in said goods, wares or merchandise, or on whose behalf it is purposed to dispose of same, and whether the applicant for license acts in his own right or as agent for others, and his statement shall be entered of record; and if any such person shall advertise, represent, state, or in any manner hold forth the purposed disposition of said goods, wares or merchandise as an insurance, bankrupt, assignee's or closing-out sale or as a sale of any goods, wares or merchandise damaged by smoke, fire, water or otherwise, or shall make any similar advertisement, representation or statement, he shall be required to file his affidavit and the affidavit of at least two other persons, showing same, together with Temporary
residents—
when ped-
dlers—exam-
ination—penal-
ty.

a detailed statement of all the facts regarding same, and it shall be the duty of the court, before granting any license to such applicant, to examine him concerning his purpose with regard to the disposition of said goods, wares or merchandise, and to ascertain whether he has made or intends to make any such advertisement, representation or statement concerning his purposed disposition of same. Any false statement by any applicant for license under this section shall be deemed false swearing, and any person so offending shall be punished accordingly.

Persons who
are not deemed
peddlers.

§ 4. No person shall be deemed peddlers under sections 2 and 3 of subdivision 3 of this article for selling tinware, agricultural implements, sewing machines, portable mills, books, pamphlets, papers, meat, stoneware, or farm or garden products, nor merchants nor their agents, for selling by sample, but nothing herein shall exempt itinerant persons' selling agricultural implements from paying license under this law.

County
court to grant
license.

§ 5. County courts shall have exclusive jurisdiction to grant peddlers' license. Before any such license shall be granted, the applicant shall prove in open court, by at least two credible witnesses, that the applicant is a person of a good moral character, which fact, when so proven, shall, with the name, age, character, weight, height, color of hair and eyes of the applicant, be entered of record; and thereupon the court shall, by its order, direct the clerk, on the payment of the fees and cost, to issue the license and affix his official seal thereto, and on the back of which he shall write the description of the person to whom the license is granted, as contained in the order, and shall attest the same.

Peddler's li-
cense indorsed
—penalty—
clerk's fee.

§ 6. Before peddling in any other county than that in which the license is granted, the peddler shall present his license to the county clerk of such other county,

who, upon being satisfied of its genuineness, shall endorse the word "genuine," and affix his official signature. A failure to have the license endorsed "genuine" by the clerk before selling, or offering to sell, or the failure to exhibit the license for inspection by an officer authorized to inspect same when demanded, shall subject the peddler to the same penalty as though he had peddled without license. For examining the license and making the endorsement, the clerk shall be entitled to a fee of twenty-five cents.

§ 7. No peddlers' license shall give authority to more than one person to peddle under it. Nor shall any person to whom it is granted sell by an agent or clerk, or in any other way than his own proper person. But all clerks or agents shall procure separate license.

§ 8. All peace officers, county judges and county attorneys are given authority to demand of all persons peddling or assisting a peddler, the production of their license for examination.

§ 9. All notes given for articles or rights to a peddler shall have written or printed across the face the words, "peddler's notes." To such notes all defenses may be made as against the original holder, whether the same be placed upon the footing of a bill of exchange or not; and all contracts for articles or rights made with a peddler without license, and all notes given for such articles or rights not having the endorsement across the face as hereinbefore provided, shall be null and void, except as against said peddler.

SUBDIVISION 4.

§ 1. Before engaging in any occupation or selling any article named in this subdivision of article 12 of this act, the person desiring to do so shall procure license and pay the tax thereon as follows:

Tavern or
hotel.

To keep a tavern or hotel with twenty-five rooms or more, ten dollars.

To keep a tavern or hotel, with privilege of selling by retail malt liquors, eighty-five dollars.

To keep a tavern or hotel, with privilege of selling by retail spirituous and vinous liquors, one hundred and sixty dollars.

To keep a tavern or hotel, with privilege of selling by retail spirituous, vinous and malt liquors, two hundred and ten dollars.

To retail malt liquors, seventy-five dollars.

To retail spirituous and vinous liquors, one hundred and fifty dollars.

To retail spirituous, vinous and malt liquors, two hundred dollars.

To selling by retail playing cards, ten dollars.

To selling by retail pistols, one hundred dollars.

To selling by retail bowie knives, dirks, brass knucks or slung shots, one hundred dollars.

To engage in the business of a pawn broker, five hundred dollars.

That all resident or foreign stamp companies or corporations doing business in this State shall annually pay a license tax to the county court clerk of each county wherein such business is conducted, ten dollars.

A trading stamp company is defined to be a company that gives premiums of valuable personal property in exchange for stamps or checks furnished to purchasers of merchandise.

To the keeper of a nine pin or ten pin or bowling or boxball alley or other similar contrivance for the use of which a price is charged, fifteen dollars, if the population of the county exceeds twenty-five thousand; if under that number, ten dollars, and the same rate for each alley or ballway.

To persons who are distillers of spirituous liquors in good faith, to retail spirituous liquors of their own manufacture at their distillery, or own warehouse, but shall only sell at one of said places, and that must be named and designated in the license, in quantities of not less than one quart, the liquor not to be drunk on the premises, or adjacent thereto, one hundred dollars.

To persons who are manufacturers of vinous liquors in good faith, and distillers of peach and apple brandy, to retail liquors of their own manufacture at the place of manufacture or distillery, in quantities not less than a quart, and not to be drunk on the premises, or adjacent thereto, seventy-five dollars.

To persons who are merchants in good faith, engaged in carrying on a bona fide mercantile business other than the sale of liquor by retail, to retail spirituous liquors at their store houses in quantities not less than a quart, not to be drunk on the premises, or adjacent thereto, one hundred dollars.

To persons who are druggists in good faith, to retail spirituous and vinous liquors at the drug stores in quantities not less than a quart, the liquor not to be drunk on the premises, or adjacent thereto, and to sell in quantities less than a quart, for medicinal purposes only, on the prescription of a regular practicing physician, one hundred dollars.

Circuses, menageries and other exhibitions displayed under canvas, one dollar for each one hundred voters of the county in which the exhibition is given, and the same amount for each separate exhibition to which an admission fee is charged, but the whole amount of the tax shall not exceed fifty dollars for each exhibition; and each side show, where a separate fee is charged, shall pay a tax equal to one-half the amount of tax paid by the main circus or principal performance. Circuses and exhibitions.

Slaughter
and packing
houses—pen-
alty for fail-
ure to make.

That all foreign corporations, associations, co-partnerships, firms or other persons engaged in the business or occupation of owning or operating slaughter houses, packing houses or manufacturing establishments wherein live animals, such as beeves, hogs, sheep, chickens, turkeys, ducks, or other animals or fowls or fish, if prepared or manufactured for food for man or beast, in whole or in part, and doing business in this State, or selling to or through brokers, jobbers, firms, traveling salesmen or on contract or through mail orders to persons in this State, shall pay a license tax therefor of fifty cents on each one hundred dollars of the gross amount received, in cash or otherwise, on sales made in this State.

Report—
when made.

It shall be the duty of each foreign dealer doing such business in this State to make and deliver to the Auditor of Public Accounts, on the 31st day of December, 1906, and at the end of each six months, or within twenty days thereafter, a statement, sworn to, of the amount of the gross sales of the six months then ending, and pay into the treasury the taxes due thereon. Any dealer liable for such taxes, refusing or failing to make and deliver such report and pay the taxes as herein required, shall be deemed guilty of misdemeanor, and, upon conviction, fined not less than five hundred dollars or more than one thousand dollars for each offense, to be recovered by indictment in the Franklin Circuit Court.

Cigarettes
and cigarette
paper.

To selling by retail cigarettes or cigarette paper, whether the cigarette paper be sold or given away, attached to packages of tobacco, or thrown down, or away, or so placed as to put the parties in possession of same by artifice or trick, ten dollars per annum.

To each resident wholesale dealer or jobber of cigarettes, twenty-five dollars per annum.

To selling by retail, petroleum, lubricating or other

oil, for each wagon used in transporting or retailing such oils, fifteen dollars for each county in which each wagon is so used. Oil wagons.

To stand a stud-horse, jack or bull, a sum equal to the greatest sum charged for the service of the animal, whether the same be for the season or for insurance. Stud, jack or bull. The license for breeding stock shall expire on the thirty-first day of December after it is granted. The applicant for such license shall state on oath, the largest amount he intends to charge, directly or indirectly, for the service of the animal, and if in property or other things, the value thereof. If any such animal be purchased or brought into the State, or from one county to another, by a citizen of this State, between the first day of July and the first day of December in any year, the tax on the license until December the thirty-first, after the purchase or removal, shall be in proportion to the annual tax as the time for which the license has to run bears to the whole year. All persons making application for such reduced license shall make and file with the clerk an affidavit, stating when the animal was brought into the State or another county, and the name of the owner or owners and their place of residence.

Peddlers shall, except as hereinafter provided, pay for peddling in the entire State any of the articles on which a license tax is required by law, the following: Peddlers' license One person with two horse wagon, fifty dollars; one person with one-horse wagon, forty dollars; one person on horseback, thirty dollars; one person on foot, who carries on or about his person the article he proposes selling, or each person who may accompany a peddler with a wagon, twenty dollars; each person, who, under cover of a bona fide merchant, has come into, or taken up a temporary residence in any county, city or town

of this Commonwealth, for the purpose of disposing of goods, wares or merchandise, either at auction or otherwise, and who does not carry about from place to place on his person the goods, wares or merchandise he proposes disposing of, one hundred dollars; and for each person assisting such peddler as clerk or employe, one hundred dollars. For the right to peddle in any one county in this State, each person applying therefor shall pay one-fourth as much as is required of such person for the whole State.

ANIMALS, EXHIBITION OF, TRAINED.

On each exhibition of trained animals, not being a circus or menagerie, for each day or part of a day exhibited for fee charged or collected, five dollars.

AUCTIONEER.

On each auctioneer in each city, town or village, five dollars.

BILLIARD TABLES.

On each billiard table or pool table where a fee is charged and collected, directly or indirectly, twenty dollars. Where more than one table is kept for use, five dollars for each additional table.

BILL POSTERS.

On each person engaged in posting, distributing or tacking bills, placards (or other printed matter) for hire, other than those employed by resident merchants, county fair associations, owners, lessces or managers of theaters and opera houses, or candidates for political office, in advertising their respective business, ten dollars.

On each wharfboat, ten dollars.

BOTTLING ESTABLISHMENTS.

On each establishment for the bottling of proprietary and soft drinks, twenty-five dollars.

BROKERS AND COMMISSION MERCHANTS.

On each corporation, individual or firm, except banks and trust companies, whether resident in this State or not, engaged in buying or selling notes, bonds, stocks or other securities, twenty-five dollars.

On each broker or commission merchant, other than a liquor broker, twenty-five dollars.

CANE RACKS.

On each cane rack, knife rack, artful dodger, ring board or similar contrivance, by whatever name called, kept or operated for profit, for each county, five dollars.

COMMERCIAL AGENCIES.

Each and every person, partnership or corporation having representatives in this State, who engage in the business of inquiring into and reporting upon the credit and standing of persons engaged in business in this State, shall pay a license tax of one hundred dollars. Any person having such license shall print in his letter head a statement of the fact. The payment of the tax shall be made direct to the Auditor, and his receipt therefor shall exempt the company or party carrying on said business from the payment of such tax in any county, and payment of such tax shall not be required of any sub-agent or correspondent of the party for the company carrying on said business in this State; and any such person acting as correspondent or sub-agent of such agent or company, and who shall transact any business, make report to such company, whether within or without this State, without the party or com-

pany having first paid the tax herein provided, shall be liable to all penalties for carrying on the business without paying the tax.

EXHIBITIONS.

On each show, exhibition, concert or other performance where a fee is charged or collected, and not devoted exclusively to religious, benevolent or educational purposes, and not in a licensed hall, five dollars.

FEATHER RENOVATORS.

On each feather renovator in each county where operated, ten dollars.

FERRIES.

On each steam ferry operated in this State, in whole or in part, in any stream, not paying a franchise tax, twenty-five dollars.

Fortune tellers, clairvoyants and palmists: In each county, twenty dollars.

Hack lines: On each regular hack, stage, or automobile line for public use, operated for not less than one month, and where a fare is charged and collected, ten dollars.

Ice factories: On each ice factory of a capacity of five tons or less per day, fifteen dollars.

Same of not more than ten tons per day, twenty dollars.

Same of not more than fifteen tons per day, twenty-five dollars.

Same of more than fifteen tons per day, thirty dollars.

Laundry (steam): On each steam laundry, ten dollars. And each foreign laundry doing business in this State shall pay a license tax of ten dollars.

Loan companies: And each corporation, association, firm or person who loan money upon salaries or household furniture, two hundred dollars.

Lightning rod agents: On each lightning rod agent in each county, fifty dollars.

Merry-go-round: On each merry-go-round or like contrivance, ten dollars in each county.

Oleomargarine dealer: On each dealer in oleomargarine or similar manufactured butter, five dollars.

PATENT MEDICINE.

On each person, firm or corporation selling patent medicine, except a merchant or druggist selling from his place of business, one hundred dollars. On each transient vendor or trader of patent, secret or proprietary medicines or nostrums, by whatever name called, whether traded or sold by another or otherwise, one hundred dollars.

PHOTOGRAPH GALLERIES.

On each photograph, tin type, open air or tent gallery, set up in, or outside of any city or town in each county, five dollars.

PIANO AND ORGAN AGENTS.

On each agency for the sale of pianos and organs, for each county, five dollars, and where the pianos and organs, one or both, are stored for sale, the privilege shall be paid, though the said property be assessed ad valorem for taxes; and the person having charge of the same shall be deemed the agent and liable for the taxes.

RAILROAD EATING HOUSES.

On each railroad eating house, ten dollars.

RESTAURANTS.

On each restaurant in any city or town, five dollars.

REAL ESTATE AGENTS.

On each real estate agent in cities of the first, second and third class, twenty-five dollars. Same in each

city or town of the fourth, fifth and sixth class, ten dollars.

SEWING MACHINE AGENCY.

On each agency for sewing machines, employing one agent, for each county, ten dollars. On each additional agent for sewing machines, each county, five dollars.

SHOOTING GALLERY.

On each shooting gallery, each county, five dollars.

SODA FOUNTAINS

On each soda fountain, two dollars and fifty cents. On each person or firm selling proprietary or soft drinks, natural or mineral waters not from a fountain, two dollars and fifty cents.

PICTURE ENLARGEMENT.

On each solicitor or agent for the enlargement of pictures, or solicitors for picture frames or pictures, each county, five dollars.

THEATERS.

On each theater or opera house for public exhibitions or performances in cities of the first class, forty dollars; in cities of the second class, twenty dollars; in cities of the third class, fifteen dollars; in cities of the fourth, fifth and sixth class, ten dollars.

VENDOR OF SPECTACLES AND JEWELRY.

On each transient vendor of spectacles or jewelry, whether offered for sale in the store of a licensed merchant or not, each county, ten dollars.

VENDORS OF STOVES AND RANGES.

On each transient vendor of iron or steel ranges or stoves in each county, twenty dollars.

SKATING RINKS.

On each skating rink or room or place run for hire or profit as follows: In cities of the first class, seventy-five dollars; in cities of the second class, fifty dollars; in cities of the third class, twenty-five dollars; in cities of the fourth class, ten dollars; in cities and towns of the fifth and sixth class, five dollars.

WHOLESALE LIQUOR DEALERS.

That all corporations, associations, companies, co-partnerships, or individuals, citizens (except distillers selling straight whiskies or brandies of their own make) of, or residing in this State engaged in the business or occupation or compounding, rectifying or blending distilled spirits, or selling by wholesale in the usual course of trade distilled spirits, or selling by wholesale compounded, rectified or blended spirits known and designated as single stamp spirits, shall annually pay to the State a license therefor. That all foreign corporations, associations, companies, co-partnerships, or individuals engaged in the business or occupation of selling by wholesale in this State in the usual course of trade distilled spirits, or rectified, blended or compounded spirits known and designated as single stamp spirits, shall annually pay to the State a license tax therefor. That all corporations, companies, associations, co-partnerships, or individuals, citizens of, or residing in this State and engaged in the business or occupation of owning or operating breweries, shall annually pay a license tax to the State therefor. That all corporations, companies, associations, co-partnerships or individuals engaged in the business of a broker or commission merchant selling straight whisky and who do not handle the same shall annually pay a license therefor to the State. That all foreign corporations, associations, companies,

License tax
to be paid by.

Brokers or
commission
merchants to
pay tax.

co-partnerships or individuals engaged in the business of selling by wholesale in this State, in the usual course of trade, beers or malted liquors, shall annually pay a license tax to the State therefor as hereinafter specifically provided for. That all corporations, associations, companies, co-partnerships, or individuals, citizens of, or residing in this State and engaged in the business of selling by wholesale, in the usual course of trade, wines, ales, mineral waters or any vinous liquors, shall annually pay to the State a license tax therefor. That all foreign corporations, associations, companies, co-partnerships or individuals engaged in the business of selling in this State by wholesale or to jobbers in the usual course of trade, wines, ales, mineral waters, or vinous liquors, shall annually pay a license tax to the State therefor. The license taxes imposed shall be as follows, viz.:

Sales 500 bar-
rels or less.

For each resident wholesale dealer of distilled spirits or rectified, blended or compounded single stamp spirits, whose sales for the year ending June 30th, 1906, and on same date of each year thereafter, have in the aggregate been five hundred barrels or less, one hundred dollars.

Sales over
500, less 1,000
barrels.

For each resident wholesale dealer of distilled spirits or rectified, blended or compounded single stamp spirits, whose sales for the year ending June 30th, 1906, and on the same date of each year thereafter, have in the aggregate been over five hundred barrels and less than one thousand barrels, two hundred dollars.

Sales 1,000
barrels or more

For each resident wholesale dealer of distilled spirits or rectified, blended or compounded single stamp spirits, whose sales for the year ending June 30th, 1906, and on the same date of each year thereafter have been in the aggregate one thousand barrels or more, three hundred dollars.

For each foreign wholesale dealer of distilled spirits

or rectified, blended or compounded single stamp spirits, whose sales in this State for the year ending June 30th, 1906, and on the same date of each year thereafter, have been in the aggregate five hundred barrels or less, one hundred dollars.

For each foreign wholesale dealer of distilled spirits or rectified, blended or compounded, single stamp spirits, whose sales in this State for the year ending June 30th, 1906, and on the same date of each year thereafter, have been over five hundred barrels and less than one thousand barrels, two hundred dollars.

For each foreign wholesale dealer of distilled spirits or rectified, blended or compounded single stamp spirits, whose sales in this State for the year ending June thirtieth, one thousand nine hundred and six, and on the same date of each year thereafter, have been in the aggregate of one thousand barrels or more, three hundred dollars.

For each brewery in this State, two hundred dollars.

For each agency in this State established by resident brewers or resident wholesale dealers in domestic beer or malted liquors, twenty-five dollars.

For each foreign brewer doing business in this State, two hundred dollars.

For each agency established and operated in this State by a foreign brewer or foreign wholesale dealer or jobber of any foreign beers or malted liquors, twenty-five dollars.

For each resident wholesale dealer of wines, ales or any vinous liquors, two hundred dollars: Provided, That in the event a resident wholesale dealer of wines, ales, or any vinous liquors, is also a wholesale dealer of rectified, blended or compounded single stamp spirits or of straight distilled spirits, but one license tax shall

be paid, and which shall not be less than three hundred and fifty dollars.

Ales or mineral waters.

For each foreign wholesale dealer or jobber of wines, ales, mineral waters or vinous liquors, two hundred dollars.

For each broker or commission merchant selling straight whisky, and who do not handle the same, one hundred dollars.

Wholesale dealer of blended or compounded spirits to report—penalty—jurisdiction.

Each resident and foreign wholesale dealer in distilled spirits, blended or compounded single stamp spirits, doing business in this State, shall annually on or before the 10th day of July, file with the Auditor of Public Accounts a report, stating his name, principal place of business and the number of barrels of spirits sold for the year ending June 30th of each year and pay into the State Treasury tax for the preceding year based upon the amount of business done during the preceding year. Any corporation, association, company or co-partnership or individual liable for tax provided for, and who shall fail to make the report required and pay license tax into the State Treasury as required, shall be deemed guilty of a misdemeanor and, upon conviction, be fined not less than one hundred dollars nor more than five hundred dollars for each offense, to be recovered upon indictment in the Franklin Circuit Court.

When taxes are to be paid.

All license taxes imposed shall be paid into the State treasury on or before the 10th day of July of each year, and upon payment of such taxes the Auditor of Public Accounts shall issue receipt to the person paying same, and issue a license in proper form authorizing the person to engage in the business for which the tax was paid, which license shall be conspicuously posted at his principal place of business in this State. Duplicates of the receipts showing payment of license tax and expiration thereof shall be furnished by each for-

foreign dealer having no office in this State to each salesman traveling and operating in this State.

Any foreign corporation, association, company, co-partnership or individual, who shall, in the usual course of trade sell in this State distilled spirits, or rectified, blended or compounded single stamp spirits or wines, ales, mineral waters, or any vinous liquors or beers or malted liquors, either upon orders from citizens of this State or through resident agents or through traveling salesmen, shall, for the purpose of the act, be deemed doing business in the State of Kentucky and shall be liable for the license tax imposed and all penalties provided for by law for failure to pay such taxes.

Foreign dealers—when deemed to do business in State.

In the event any foreign dealer who shall do business in this State but fail or refuse to pay the license tax imposed, it shall be the duty of any revenue agent in this Commonwealth to file the information with the county court wherein such business may have been transacted and the county court shall have due investigation made in accordance with the information and facts furnished by the revenue agent and shall assess the tax against such foreign dealers together with twenty per cent. penalty due to the revenue agent for his services and it shall be the duty of such revenue agent to ascertain whether or not such foreign delinquent has any property in this State and may attach the same in the name of the Commonwealth in any court of competent jurisdiction without being required to execute attachment bond, and collect and pay into the State Treasury any license tax due by such delinquent.

Penalty for failing to pay tax duty revenue agents.

Any person or corporation who shall purchase lands sold for taxes due this Commonwealth, as provided in this chapter, shall be deemed a tax-broker whenever

Tax-brokers—
—who deemed
—license fee—
penalties.

the amount of such purchases shall aggregate five hundred dollars, and shall, within fifteen days after the said sale, procure a license as such from the Auditor of Public Accounts. Such tax brokers shall pay for said license an amount equal to fifteen per centum of the aggregate amount of the purchases made by him, and the sales to him shall not become effective until said license shall have been procured. No claim shall be allowed by the Auditor to such purchaser for defects of title, errors or assessment or otherwise.

Any person or corporation who shall fail to procure the license as hereinabove required, or violates any of the above provisions, shall on conviction, be fined not less than twenty-five nor more than one hundred dollars for each offense.

ARTICLE XIII.

ORGANIZATION TAX.

Organization
of corporations
—tax on.

§ 1. Every corporation which may be incorporated by or under the laws of this State, having a capital stock divided into shares, shall pay into the State Treasury one-tenth of one per centum upon the amount of capital stock which such corporation is authorized to have, and a like tax upon any subsequent increase thereof. Such tax shall be due and payable on the incorporation of the company and on the increase of the capital stock thereof, and no such corporation shall have or exercise any corporate powers until the tax shall have been paid, and upon payment it shall file a statement thereof with the Secretary of State.

SUBDIVISION 2.

FOREIGN LIFE AND INDUSTRIAL COMPANIES.

§ 1. Every life insurance company, other than fraternal assessment life insurance companies, not organ-

ized under the laws of this State, but doing business therein, shall on the first day of January in each year, or within thirty days thereafter, return to the Auditor of Public Accounts for deposit in the insurance department a statement under oath of all premiums receipted for on the face of the policy for original insurance and all renewal premiums received in cash or otherwise in this State, or out of this State, on business done in this State during the year ending the 31st day of December, and no deductions shall be made for dividends, or since the last returns were made, on all premium receipts, which shall include single premiums, annuity premiums, and premiums received for renewal, revival or reinstatement of policies, annual and periodical premiums, dividends applied for premiums and additions, and all other premium payments received during the preceding year on all policies which have been written in, or on, the lives of residents of this State, or out of this State on business done in this State, and shall at the same time pay into the State Treasury a tax of two dollars upon each one hundred dollars of said premiums as ascertained. Every life insurance company not organized under the laws of this State, but doing business therein on what is known as the industrial insurance plan, whereby weekly premiums are collected, shall at the same time make a return to the Auditor of Public Accounts for deposit in the Insurance Department, a statement under oath of all premiums received on insurance written exclusively on the industrial plan, and shall at the same time pay into the State Treasury a tax of two dollars upon each one hundred dollars of said premiums as ascertained. Any insurance company mentioned in this section doing insurance business other than on the industrial plan, shall make reports and

Insurance—
Life and In-
dustrial com-
panies.

pay into the State Treasury the taxes due thereon under each report.

SUBDIVISION 3.

Amount of
tax to be paid
when.

§ 1. Every foreign building and loan association or company doing business in this State, on or before the first day of July in each year, shall pay into the State Treasury two dollars on each one hundred dollars of the gross receipts of such company or association on business done in this State during the twelve months next preceding the first day of July of the same year the statement is required.

Penalty for
failure to pay

§ 2. Any corporation, company or association failing to comply with section 1 of this subdivision shall be deemed guilty of a misdemeanor and, on conviction, be fined fifty dollars for each day the amount therein required is not paid after the same becomes due.

SUBDIVISION 4.

Statements to
be filed by—
tax—amount
of.

§ 1. Every insurance company, other than life insurance companies, and all fire insurance companies, not organized under the laws of this State, but doing business therein, shall, on the 31st day of December in each year, or within thirty days thereafter, return to the Auditor of Public Accounts, for deposit in the Insurance Department, a statement under oath, of all premiums received in this State, or out of this State, on business done in this State during the year ending on the 31st day of December last preceding or since the last returns were made, and shall give the name and location of, and the amount of premiums received by each agent, and losses paid at each agency, and shall at the same time pay into the State Treasury a tax of two dollars upon each one hundred dollars of said pre-

miums so ascertained, less returned premiums on cancelled policies and reinsurance in companies having authority to transact business in this State, and upon payment file a statement thereof with the Secretary of State.

SUBDIVISION 5.

§ 1. Any insurance company failing or refusing for thirty days to return the statement required, under the oath of some principal officer or general agent or manager of the State, and to pay the tax herein required, shall forfeit one hundred dollars for each offense, and it shall be the duty of the Insurance Commissioner to revoke the authority to such company or its agents, and to publish such revocation in some newspaper of this Commonwealth.

For failure
to file statemnt
or pay tax.

§ 2. Any insurance company that has been authorized to transact business in this State shall continue to make the reports required herein as long as it collects any premiums as provided for herein, and shall pay taxes thereon, even after it has voluntarily ceased to write insurance in the State or has withdrawn therefrom, or its license suspended or revoked by the Insurance Commissioner, and for failure to make report of the premiums collected and pay the taxes due thereon, shall be fined five hundred dollars for such offense.

§ 3. Any company or association, as contemplated in the preceding sections, failing or refusing to return the statement, or pay the taxes as herein required, shall be deemed guilty of a misdemeanor and, on conviction, be fined one thousand dollars for each offense. If any officer of any of the companies or associations mentioned in this article shall make any false statement in any report herein required, he shall be deemed guilty of perjury and, on conviction, be punished accordingly.

Criminal Li-
ability.

§ 4. The Franklin Circuit Court shall have jurisdiction of all prosecutions under this article.

Auditor may
sue for taxes—
jurisdiction.

§ 5. The Auditor of Public Accounts may, by action, sue for and recover, in the name of the Commonwealth of Kentucky, all taxes due the State under this article, and the Franklin Circuit Court shall have jurisdiction of such action.

SUBDIVISION 6.

Statement to
be filed by
and tax paid.

§ 1. Every insurance company, other than life insurance companies and assessment casualty companies, not organized under the laws of this State, but writing policies or contracts of insurance on property located in this State, or doing business therein, shall, on the first day of December, or within thirty days thereafter, return to the Auditor of Public Accounts, for deposit in the Insurance Department, a statement made under oath of all premiums received for the twelve months preceding on policies or contracts of insurance written by the local resident agents and shall give the amount of premiums received by each local agency and the losses paid thereon, and shall at the same time pay into the State Treasury a tax of two dollars upon each one hundred dollars of premiums received; and shall also make a statement in detail under oath of all premiums received for the twelve months preceding on policies or contracts of insurance covering property located in the State, written either at the home offices, branch offices, by brokers or by non-resident agents or by re-insurance of companies not authorized to do business in Kentucky, and also make statement in detail of the losses paid under such policies, and shall at the same time pay into the State Treasury a tax of two dollars upon each one hundred dollars of premiums so received, if not paid within thirty days, a penalty of five dollars

additional of each one hundred dollars of the gross premium shall attach. Said statements of insurance written by other than authorized local agents duly licensed by the State of Kentucky shall show each policy written, its number, the assured, date, expiration, amount, rate and premium and the kind and location of the property insured.

§ 2. Any company or association as contemplated in this subdivision, failing or refusing to make such report and to furnish all data and information as required in sections of subdivision 5, and section 1 of subdivision 6 of this article, shall be deemed guilty of a misdemeanor and, on conviction, be fined not less than one hundred dollars nor more than five hundred dollars for each offense. Penalty for failure—report.

§ 3. That all mutual assessment companies, associations, individual firms, underwriters or Lloyds not organized under the laws of the State of Kentucky, but having resident members doing business therein, and who shall enter into contracts of insurance with each other, or into agreements to indemnify each other against losses by fire, lightning, wind storms or other casualties, for which there is no premium charged or collected at the time insurance is made, shall be deemed to be doing an insurance business in this State, and shall annually on the first day of July, or within thirty days thereafter, pay into the treasury as a license tax, a tax of two dollars upon each one hundred dollars of assessment paid or collected in any one year; each resident member shall be liable to the State for the license tax and all interests and penalties. Any person, company or association, as provided for in this section, that fails or refuses to make a report giving all the data and information necessary to determine the amount of revenue due, or that fails to make the necessary report as What companies deemed insurance companies—tax.

provided for in this section, or that fails to pay the tax due thereon, shall be deemed guilty of a misdemeanor and, upon conviction, be fined not less than \$100.00 nor more than \$500.00 for each offense. The Franklin Circuit Court is hereby given jurisdiction of any and all actions that may be brought under this section.

Companies
deemed to do
insurance busi-
ness—tax.

§ 4. That all persons, companies, associations or corporations residing or doing business in this Commonwealth that enter into any agreements with any insurance company, association, individual firm, underwriter, or Lloyd, not authorized to do business in this State by the Insurance Department thereof, whereby said person, company, association or corporation shall enter into contracts of insurance with the said unauthorized association, individual firm, underwriter, or Lloyd, to indemnify against losses by fire, lightning, wind storms or other casualties for which there is a premium charged or collected, the said person, company, association or corporation shall, annually, on the first day of July, or within thirty days thereafter, return to the Auditor of Public Accounts for deposit in the Insurance Department, a statement under oath of all net premiums paid or charged for the twelve months preceding on policies or contracts of insurance taken by the said person, company, association or corporation and shall at the same time pay into the State Treasury a tax of two dollars on each one hundred dollars of net premiums paid. Any person, company, association or corporation failing or refusing to make such report and to furnish all the data and information that may be required by the Insurance Commissioner to determine the amount due, shall be deemed guilty of a misdemeanor and, upon conviction, be fined not less than one hundred nor more than five hundred dollars for each offense. The Frank-

lin Circuit Court shall have jurisdiction of all prosecutions under this article.

ARTICLE XIV.

§ 1. On each original action or proceeding in the circuit court commencing with or without original process, and on each original action or proceeding in other courts, when the amount in controversy, exclusive of interest and cost, exceeds fifty dollars; on each appeal to the circuit or quarterly court; on each traverse or forcible entry or detainer; on each proceeding to revive a judgment; on each deed or power of attorney to convey real or personal estate; or any mortgage or conveyance of real or personal property, or lien or conveyance of coal, oil, gas or other mineral right or privilege (but no tax shall be paid on any chattel mortgage unless the amount exceed two hundred dollars); and each marriage license, fifty cents, and on the seal of any court, required by law to keep a seal, fifty cents, except for license authorized by the State; on each appeal to the Court of Appeals, two dollars; on each verdict of a petit jury in civil cases in the circuit court, four dollars. The tax shall be paid when the parties withdraw a jury or the plaintiff sustains a non-suit after the jury is sworn. On filing and registering a plat and certificate of survey, and issuing and recording patent thereon, one charge, which shall be paid before the survey is filed, but not to apply to a survey heretofore filed in register's office, two dollars and fifty cents for each survey consisting of ten acres or less, and five dollars for each survey in excess of ten acres; for filing a caveat, twenty-five cents; for filing a copy of judgment of a court in a case of a caveat, mandamus or other proceedings affecting the land office, or the duties of the register, twenty-five

Tax on
suits—appeals,
seals, etc.

cents; for issuing a land warrant, one dollar; for each official certificate with seal of office affixed, one dollar; for a copy of a plat, fifty cents; for a copy of a course and distances of any patent or survey, fifty cents; for a copy of an entry or land warrant, fifty cents; for a copy of an assignment, twenty-five cents; for a copy of a caveat, two cents for every twenty words; for a copy of any writing not specifically provided for, two cents for every twenty words.

ARTICLE XV.

SUBDIVISION 1.

§ 1. The clerk of the county court, after the examination and approval of the tax books by the Board of Supervisors, shall test the accuracy of the extensions and additions on said books, make additions of each column, recapitulate blanks to be furnished by the Auditor, the footing of each page to show the aggregate amount, value and number of each column in said tax book, and record said recapitulation sheet or sheets in said book, with his official certificate attached, and see that said extensions, additions, footings and recapitulations are correct. He shall annually make out for the use of the sheriff or collector, in a book, a correct list of all tithes and taxable property as assessed and supervised, and shall deliver the same to the sheriff or collector on or before the first day of March, and take his receipt therefor, and at the same time he shall transmit by mail or otherwise to the Auditor of Public Accounts on said blanks to be furnished by the Auditor, a certified copy of said recapitulation sheet or sheets, showing the aggregate amount, value and number of each kind of enumerated property, as shown by the tax books, whether the same be assessed for taxation or statistics.

(Clerk's duty
in relation to
assessor's book
- fee for.

For testing the accuracy of the extensions and additions on said book, and making additions of each column, and for making out said tax lists for the sheriff, the county clerk shall be allowed annually out of the State Treasury two cents for each line across the page of said books, made out for the sheriff, including the name of the taxpayer and number of total values. The clerk shall present his account to the county court, verified by his affidavit, which shall be approved and allowed by the court, if found correct, and be duly certified to the Auditor, who shall draw his warrant on the Treasurer for the amount. And for making out said recapitulation sheet and recording same in the tax book, said clerk shall receive two cents for each line across the page thereof, including the last number of total values; and the same compensation for copying and certifying said recapitulation sheet to the Auditor, to be ascertained by the Auditor and paid by the Treasurer on the warrant of the Auditor. It shall be the duty of the county clerk, after the approval of the tax books by the Board of Supervisors, to mark with a perforating punch each line of said tax book and the recapitulation sheet or sheets upon which a list is not already entered. The fiscal court shall furnish the clerk with said punch. The failure of the county clerk to comply with this provision shall subject him to a fine of fifty dollars.

County
Clerk—duties
of as to tax
books.

§ 2. The clerk shall, on or before the first day of August of each year make and certify to the assessor a complete statement of all conveyances made during the preceding year by justice's districts, showing the names of the parties, the date of conveyances, and the consideration of the conveyance; for which service he shall be allowed at the rate of five cents for each conveyance, payable out of the State Treasury on the certificate of the county clerk, verified and allowed by the county

List of conveyances, furnished by clerk—fee—assessor return.

court, as provided in the preceding section, which statement shall be returned by the assessor with his tax-book and schedule to the county clerk for the use of the board of supervisors.

Duty of
sheriff or Aud-
itor's agent—
list omitted
property.

§ 3. It shall be the duty of the sheriff or Auditor's agent to cause to be listed for taxation all property omitted, or any portion of property omitted by the assessor, board of supervisors, board of valuation and assessment or railroad commission, for any year or years. The officer proposing to have such property assessed shall file in the clerk's office of the county in which the property may be liable to assessment, a statement containing a description and value of the property proposed to be assessed, and the value of corporate franchise, if any, and the name and place of residence of the owner, his agent or attorney, or person in possession of the property, and the year or years for which the property is proposed to be assessed. Within five days after the filing of such statement, the clerk of the court shall issue a summons against the owner to show cause before the next regular term of the county court, which does not commence within five days after service of such summons, why such property or corporate franchise, if any, shall not be assessed at the value named in the statement filed. The summons shall be executed as in other civil cases by delivering a copy thereof to the owner, if in the county, if not, then to his agent, attorney or person in possession of the property. At the next regular term of the county court after the notice has been served five days, if it shall appear to the court that the property is liable for taxation and has not been assessed, the court shall enter an order fixing the value thereof at its fair cash value, estimated as is required by law; if not liable, he shall make an order to that effect. From so much of the order of the court

deciding whether or not the property is liable to assessment, either party may appeal, as in other civil cases, except that no appeal bond shall be required where the court decides that the property is not liable to assessment or taxation. If the court shall decide that the property is liable to assessment, the clerk of the county court shall certify to the Auditor of Public Accounts and the sheriff a description of the property and the amount of the assessment for taxation, together with the amount of penalty and cost of assessment. All persons owning property which may be assessed as herein provided shall, in addition to the taxes, pay a penalty of twenty per centum on the amount of the taxes due and cost of assessment, except where such property shall have been duly listed by the owner thereof, or by any person or corporation or claimant or agent or bailee in possession thereof. The taxes and penalties shall be collected and accounted for as other taxes and penalties are required to be collected. As compensation for his services in causing such property to be assessed, the officer filing his statement shall be entitled to the penalty, which shall be paid to him after the full amount of taxes shall have been collected. The county clerk shall enter all such assessments in a book to be kept for that purpose showing the date of the assessment, the name of the person against whom the assessment is made, the location and quantity of the property assessed, the value fixed thereon; and the officer collecting the tax shall, when the same is paid, notify the clerk of its payment, which payment shall be noted by the clerk opposite the entry of such assessment.

§ 4. Each circuit and county clerk shall make out an account of all taxes and other public money received by him up to the first day of each circuit court; and said report shall show in detail of whom said moneys were

Report of
Circuit Clerks.

received, for what and when received, and shall be verified by him and entered of record; and he shall pay over from the public money remaining in his hands to the trustee of the jury fund, until otherwise provided by law, so much thereof as the court may by order direct as being necessary for the payment of the jurors; and the original account certified with the order of the court, shall be transmitted with the balance of the fund to the Auditor. The clerk shall be allowed five per cent. commission on said sums reported and paid by him. If any clerk shall fail to perform the duties required of him in this section, he shall be liable on his official bond, with twenty per cent. damages thereon, which may be recovered by action in the name of the Commonwealth in any court of competent jurisdiction.

Clerks and
trustees to
keep book.

§ 5. The clerks of the circuit and county courts and trustees of the jury fund of this Commonwealth shall keep a well bound book in their offices, in which they shall enter at the time it is receivable, or when received, all taxes on suits or other moneys received by them for the Commonwealth, showing of whom received, on what account, amount and date, which book shall, at all times, be open to public inspection.

Execution for
jury fees.

§ 6. It shall be the duty of the clerks of circuit courts to issue executions and place them in the hands of the sheriff, within twenty days after the adjournment of each term of their respective courts, upon all jury fees which remain unpaid; and, upon failure to do so shall be held responsible on their official bond for the amount of such jury fees upon which they had failed to issue executions.

Process on
Commonwealth
judgments—
penalty.

§ 7. It shall be the duty of the circuit clerks of this Commonwealth to issue proper process and place the same in the hands of the sheriff, taking his receipt therefor, within ten days after the adjournment of each

term of court, on all judgments in favor of the Commonwealth which have not been paid or replevied in the office, or remitted or respited by the Governor; and shall, within ten days after the maturity of each and every replevied bond on any judgment, issue executions and place them in the hands of the sheriff as aforesaid; and upon such executions issued upon any replevied bond being returned by the sheriff without making the money, he shall reissue executions from time to time, at least once in every ten months for five years, and as often thereafter as demanded by the Commonwealth's Attorney or county attorney or sheriff, and place in the hands of the sheriff as aforesaid; and upon all such judgments, executions, or capias pro fine, which may be stayed or respited by the Governor, the clerk shall issue proper process and place it in the hands of the sheriff as aforesaid, within ten days after the expiration of such stay or respite. And it shall also be the duty of the circuit court clerk to make out and forward to the Auditor of Public Accounts some time in the month of June in each year, a full and complete list of all unpaid judgments as aforesaid, showing at what date execution or other process issued, to whom delivered, what return has been made and the date thereof, and upon failure to discharge his duty as required in this section, the clerk so failing shall be held responsible on his official bond for the amount of the judgment, interest and cost to which such failure is applicable, but nothing in this section shall be construed to authorize the Governor to remit any judgment unless the same be a fine imposed as a punishment.

§ 8. It shall be the duty of the clerk of the circuit court to report to the Auditor of Public Accounts, at the same time that he makes the report required in the

Clerk report
to Auditor—
judgments paid

preceding sections, a list of all such judgments, executions, etc., named in the said preceding sections, which have been paid in court, or as appeared from returns or other entries upon his books, or returns of execution or other process, have been collected since last report, by whom and from whom collected, amount and date.

§ 9. It shall be the duty of the circuit court clerks to forward to the Auditor, within ten days after the adjournment of each term of court a list of persons who have been ordered by the court to pay money to the trustees of the jury fund, showing on what accounts and what amounts.

Penalty—
negligent off-
cers—jurisdic-
tion.

§ 10. Upon the failure or neglect to perform any duty required by this article, the officer so failing shall, for each offense be fined not less than fifty nor more than one hundred dollars, in the discretion of the court. Upon failure of any circuit or county court clerk to make and forward to the Auditor the reports required by this article, he shall be fined not less than two hundred nor more than three hundred dollars for each offense, which may be recovered by motion, action or indictment in the Franklin Circuit Court.

SUBDIVISION 2.

Reports—set-
tlements—
penalty.

§ 1. The clerk of the Court of Appeals and Secretary of State shall, in the months of June and December of each year, report under oath to, and settle with, the Auditor for tax and public money which shall come to their hands, and pay the amount due from them into the State Treasury, and upon payment file a statement thereof with the Secretary of State. For each violation of this section, said officers may be fined in the Franklin Circuit Court, on motion or action in the name of the Commonwealth, not exceeding one hundred dollars,

and shall be liable in the same manner to judgment and twenty per cent. damages for all money and tax due from them.

SUBDIVISION 3.

§ 1. Any person or corporation claiming to be erroneously charged with any tax upon property not owned by them, may, at any time not later than the next regular county court after they have received notice of the same, by demand made upon them to pay the tax, or for evidence in support of said complaint to the county court of the county in which the assessment was made; and if said court, after due consideration of the evidence, finds that they were not the owners of the property assessed, it may correct the same by releasing them from the payment of the tax thereon; and it shall be the duty of the court to have the property immediately listed as against the rightful owner thereof. County courts shall have further authority, after giving notice to the sheriff and assessor, to correct any mere clerical errors in the assessment, and any correction made without such notice shall be void. The right of appeal from the decision of the court as herein provided shall apply to all final orders of court made under this section; and it shall be the duty of said court to certify its action to the Auditor of Public Accounts and sheriff, as provided in said preceding section.

Court may correct erroneous assessment.

SUBDIVISION 4.

§ 1. The fiscal courts, before allowing and certifying any delinquent list, upon the application of the sheriff shall administer to the sheriff and his deputies the following oath: "You do swear that this list of insol-

Delinquents—oaths administered to sheriff.

vents and delinquents, now before the court and returned by you, is just and true, as you believe according to the knowledge which you have, and that you have been to the residence (if in the county) of the party from which the tax is due, and that you can not find any property liable to sale for taxes, and that you will true answers make to all questions asked you touching said lists, and the efforts made by you to collect the amount thereof." The court shall then proceed to examine the sheriff to ascertain the truth of the facts, and upon such answers and other evidence, and their own knowledge, to allow such portions of the lists as may be right, which, being certified as allowed, shall entitle the sheriff to a credit in his official settlement.

ARTICLE XVI.

Reports of
sheriffs and
other officers
of moneys re-
ceived.

§ 1. It shall be the duty of all sheriffs, clerks, county judges, police judges, justices of the peace, constables, marshals and other officers authorized to receive moneys due the Commonwealth, to report on the first day of each circuit court, and in a court having a continuous session to report every four months, the amount of all moneys due the Commonwealth and collected by any such officer from all sources, except State and district taxes, since such officers' last report was made. The reports shall be in writing, and sworn to in open court by the officer making it, unless for good cause the court may excuse an officer, and receive his report sworn to before some person authorized to administer an oath. The report shall be on blanks prepared and furnished the circuit clerk by the Auditor of Public Accounts, and shall show from whom the money was received, the amount and date of collection, and on what

account the money was paid; and the reports of the county judges, police judges and justices of the peace shall also show on which fines and forfeitures reported the county attorney is entitled to commission by reason of having attended and prosecuted the cases in which they were imposed. The county clerk shall, in addition to the facts as above required, show by report all licenses granted by him and the county court since his last report, the name of the person to whom granted, and the date of each, the date of expiration, and the amount of tax on each. The county judges, police judges and justices of the peace, and all other courts inferior to the circuit courts, having jurisdiction to render judgments in favor of the Commonwealth, shall, in addition to the facts required to be shown by them, report all unsatisfied judgments in their respective courts rendered in favor of the Commonwealth during twelve months next before the time when such report is required to be made, the name and residence of the person against whom such judgment was rendered, the date of the judgment and the amount thereof, and the reason why such judgment has not been collected.

§ 2. In addition to the facts required to be reported in writing, the court may require any such officer to be sworn and answer concerning any matter pertaining to the interest of the Commonwealth; and the court may make such orders with reference to information thus obtained to protect the interest of the Commonwealth as it may deem proper, and enforce obedience thereto by appropriate proceedings. The report shall be delivered to the grand jury for their examination, and returned to the clerk of the circuit court.

§ 3. Any officer failing to make the report and failing to comply with the order of the court with reference thereto, shall be deemed guilty of contempt of

Court may
examine officer
—reports to
grand jury.

Penalty for
failure to make
report.

court, and be proceeded against by proper rules and orders.

Payment of
money—appro-
val reports.

§ 4. The court shall order all such officers to pay any money in their hands to the officers entitled to receive it, and when the amount due is paid and the receipts therefor filed with their respective reports, the court shall approve the reports and cause the same to be filed in the office of the clerk of his court.

Judge to
transmit re-
ports to Audit-
or.

§ 5. Courts having continuous session shall, by order, fix a day in every four months for receiving the report of all such officers, on which day all the reports shall be made and proceedings had as on the first day of the term of other courts.

§ 6. Each circuit judge shall cause a complete summary of the several reports to be made and signed by him and transmitted by him to the Auditor of Public Accounts within three weeks after said reports are made and filed, and the Auditor of Public Accounts shall not draw his warrant on the Treasurer of this State for the monthly salary of any circuit judge until the reports above required are filed, or proper steps have been taken by the court against delinquents to compel them to discharge their duties as herein contemplated.

ARTICLE XVII.

REVENUE AGENTS.—APPOINTMENT AND TERM OF OFFICE.

Revenue
Agents.

§ 1. The Auditor of Public Accounts may appoint a revenue agent in each county of this Commonwealth, and may, in addition, appoint not exceeding four revenue agents from the State at large, whose term of office shall be the same as that of the Auditor, and expire at the same time, unless they or any one of them are removed by him. If any revenue agent for the State at

large, now in office, should be removed by the Auditor, he shall have the right to prosecute to a final determination all actions instituted by him prior to January 15, 1906.

OATH OF OFFICE.—BOND REQUIRED.

§ 2. Before entering upon the discharge of the duties of office, such revenue agents shall take the oath required of other officers, and shall execute a bond to the Commonwealth of Kentucky, with good security, conditioned that such revenue agent will faithfully discharge the duties of his office; said bond of the revenue agent in each county to be approved by the county judge of said county, and the bond of the revenue agent from the State at large, to be approved by the Auditor. The bond of the revenue agent from the State at large shall be filed and safely kept in the Auditor's office, and the bond of the revenue agent in each county shall be filed and safely kept in the county court clerk's office for said county, and upon his bond the revenue agent and his sureties shall be jointly and severally liable for a breach thereof to the Commonwealth, county or person in interest.

Oath of
office—bond.

RENEWAL OF BOND.

§ 3. The bond shall be renewed every two years, or as often as the Auditor may require.

POWERS AND DUTIES OF REVENUE AGENTS.

§ 4. It shall be the duty of the revenue agent, and the sheriff in each county shall have like power and authority as the revenue agent for said county, to cause to be listed for taxation all property omitted by the assessor, board of supervisors, board of valuation and assessment or railroad commission, for any year or years. The officer proposing to have the property as-

Powers and
duties.

Description
of property.

Liable on
official bond.

essed shall file in the clerk's office of the county in which the property may be liable to assessment, a statement containing a description and value of the property proposed to be assessed, and the value of the corporate franchise, if any, and the name and place of residence of the owner, his agent or attorney, or person in possession of the property, and the year or years for which the property is proposed to be assessed. The clerk of the court shall thereupon issue a summons against the owner to show cause before the next regular term of the county court, which does not commence within five days after service of such summons, why such property or corporate franchise, if any, shall not be assessed at the value named in the statement filed, but no judgment by default or otherwise shall be rendered against such alleged owner unless the statement filed shall contain such a description of the property sought to be assessed as will enable the court to identify it. The summons shall be executed by the sheriff of the county by delivering a copy thereof to the owner, if in the county; if not, then to his agent, attorney or person in possession of the property. At the next regular term of the county court after the summons has been served five days, if it shall appear to the court that the property is liable for taxation, and has not been assessed, the court shall enter an order fixing the value thereof at its fair cash value, estimated as required by law; if not liable for taxation, he shall make an order to that effect, and the officer instituting said proceeding shall be liable on his official bond to the defendant for all costs incurred by him in defending said proceeding, and this shall apply to all courts to which said proceedings are taken. The judgment of the court shall have the same force and effect as the judgment of the court in civil cases. Either party may appeal from a decision of the county court to the circuit court

and then to the court of appeals, as in other civil cases, except that no appeal bond shall be required where the appeal is by the revenue agent or sheriff. If the court shall decide that the property is liable to assessment, and has not been assessed, the clerk of the county court shall enter a judgment on a book kept for that purpose assessing said property and fixing the value thereof, and he shall certify the assessment of said property and its value, together with such other facts as may hereafter be required to appear in said judgment by section 6 of this article, to the Auditor of Public Accounts, and likewise to the sheriff of the county, together with the amount of penalty and costs of assessment, in order that the taxes due the Commonwealth and county may be collected, with the penalties and costs. All persons owning property which may be assessed as herein provided, shall, in addition to the taxes, pay the costs of the proceedings and a penalty of twenty per centum on the amount of the State and county taxes due, except where such property shall have been duly listed by the owner thereof. The taxes, costs and penalties shall be collected and accounted for as other taxes and penalties are required to be collected, and by the same officers. As compensation for his services in causing such property to be assessed, the officer filing the statement shall be entitled to the penalty of twenty per centum, and the same shall be paid to him by the county tax collector collecting said county taxes and penalty thereon within thirty days after receiving same, and by the officer of the State collecting or receiving State taxes within thirty days after receiving same. The county clerk shall enter all such assessments in said book to be kept for that purpose, showing the date of the assessment, the name of the person against whom the assessment is made, the location and quantity of the property assessed, and the value there-

of; and the officer collecting the taxes shall, when the same is paid, notify the clerk of its payment, which payment shall be noted by the clerk opposite the entry of such assessment.

Jurisdiction.**JURISDICTION OF REVENUE AGENTS.**

§ 5. The jurisdiction of the revenue agent for the county shall be limited to the assessment of property located within the county for which he may have been appointed, but the jurisdiction of the revenue agents for the State at large shall extend to the assessment of property within any county of this Commonwealth.

DUTY OF COUNTY ATTORNEY.

§ 6. It shall be the duty of the county clerk, upon filing of any statement by any officer for the assessment of omitted property, to enter the name of the county attorney for said county as attorney on behalf of the State and county, and it shall be the duty of said county attorney to appear and prosecute said proceedings in all the courts to which the same may be taken for trial. No compromise judgment, agreement for assessment or agreement as to the valuation of any omitted property, entered into between any revenue agent or sheriff with the owner of such property, shall be entered or made by the county court, except upon the written recommendation of the county attorney filed of record in said proceedings. If there be a judgment assessing said property for taxation, said judgment in each case shall recite whether or not the county attorney was present and assisted in the trial of said proceeding, and when he is so present and assists in said proceeding he shall be allowed as compensation for his services fifteen per centum of the amount of said State and county taxes, to be paid to him by the county and State within thirty days after the collection of said taxes.

NOT PERMITTED TO COLLECT MONEY.

§ 7. No revenue agent shall be permitted to collect any moneys due either the State or any county without special written authority from the Auditor. Should any such revenue agent violate the provisions of this section, he shall be deemed guilty of a misdemeanor and, upon indictment in the county in which said acts were done, and conviction, he shall be subject to a fine of not less than one hundred dollars, nor more than five hundred dollars, and removal from office.

DUTY TO REPORT VIOLATORS OF LICENSE LAW.

§ 8. He shall report to the Commonwealth's Attorney, county attorney or grand jury all persons who may be guilty of violating the laws governing license taxes, and shall cause said offenders to be prosecuted; and in all cases where the person so reported or prosecuted shall be granted license, and shall pay the tax and penalty of twenty per cent. as imposed by law, the revenue agent who reports the offender, and who causes the payment of such license and penalty, shall be entitled to receive such penalty of twenty per cent. as compensation for his services.

DUTY TO INVESTIGATE ACCOUNTS OF PUBLIC OFFICERS.

§ 9. It shall be the duty of the revenue agent, and he shall have the right, to investigate the accounts, books and records of all officers whose duty it may be to receive or collect money due the State or county, and report to the Auditor, from time to time, all delinquent officers and the amounts collected by them which they have failed to pay into the Treasury of the State; and such revenue agent shall, from time to time, report to the fiscal court of the county all delinquent

officers, and the amounts owing by them to the county, if any; and he shall report all amounts which it was the duty of such officers to have collected and which they have failed to collect, and the person, or persons, owing same. He shall report all excessive charges made by any such officer, and also those who have received or retained a greater sum for their services or the services of their deputies than is allowed by law, and all such other facts by which the State or county is being unlawfully deprived of any money, and any other facts touching the interest of the Commonwealth or county as he may deem important, or of which the Auditor or fiscal court of the county may require information.

DUTY TO INSTITUTE SUITS TO RECOVER MONEY.

§ 10. It shall be the duty of the revenue agent, and he shall have authority when directed by the Auditor, to institute suits, motions or proceedings in the name of the Commonwealth against any delinquent officer or other person, to recover any money which may be due the Commonwealth; and, in all such suits, motions, or proceedings in which a judgment is recovered, the party in default shall, in addition to the amount for which he is liable to the State, be adjudged to pay a penalty of twenty per cent. on the amount due; and the revenue agent who prosecutes such action and recovers the amount due the Commonwealth shall be entitled to receive said penalty for his services. The penalties herein provided for shall not be in addition to the penalties in actions in the name of the Commonwealth prosecuted by the county attorney or other attorneys for the Commonwealth. The money so adjudged due the Commonwealth, and penalties and costs, shall be paid to the State Treasurer, and he shall, within thirty days, pay

the twenty per cent. penalty and costs to the officers entitled thereto.

COMMONWEALTH NOT LIABLE FOR COSTS.

§ 11. The Commonwealth shall not be liable for or pay any cost on any action or proceeding instituted by any revenue agent or sheriff, nor shall it be liable for or pay any sum to a revenue agent or sheriff for any services as such except out of the amounts which may be collected as penalties, in cases prosecuted by such officers under this article.

DUTY OF AUDITOR TO COLLECT BACK TAXES.—POWER TO DIRECT REVENUE AGENTS.

§ 12. It shall be the duty of the Auditor of Public Accounts to diligently prosecute the collection of all back taxes, license fees, judgments or other moneys, claims or demands due the Commonwealth from any corporation, association, firm, companies or individuals, and shall have the power to direct revenue agents in the various counties or from the State at large to prosecute the collection of all delinquent taxes, taxes on omitted property of delinquents, license fees or omitted license or franchise tax of any corporation or association due the State, for which services the revenue agent shall be entitled to the fees prescribed in the preceding sections of this article. Should any life insurance company, fire insurance company, casualty company, marine insurance, or security, or indemnity company be in debt to the State for back taxes, or should any of such companies fail to pay into the State Treasury the correct amount of taxes due the State, the Auditor shall cause an investigation to be made of their books and accounts, and employ such expert accountants as he may deem necessary for such work. The expenses for such accountant and other expenses of such examination shall be paid

ly the delinquent companies, and in no event shall the State be liable for any expense incurred in such examination.

ARTICLE XVIII.

STATE BOARD OF EQUALIZATION.

State Board
of Equaliza-
tion, duties,
etc.

§ 1. It shall be the duty of the Governor to annually appoint one person for each appellate district of this State, and they, together with the Auditor of Public Accounts, who shall be an ex-officio member without additional compensation, shall constitute a State Board of Equalization and Assessment. No person shall be eligible to appointment on the board by the Governor who is under thirty years old, and he shall be a house-keeper and shall be the owner in fee of real estate located in this State. The members of this board shall hold this office for a period of one year, and until their successors are appointed and qualified. The term of office of said persons to be appointed as aforesaid shall begin on the first day of January, one thousand nine hundred and three, and annually thereafter. It shall require five members of said board present to constitute a quorum: Provided, That all seven of the members of said board to be appointed under the provisions of this act on the first day of January, 1908, shall be appointed as follows: Three of same to serve for only two years, and their successors shall be appointed to serve for four years, and the remaining four members appointed on January first, 1908, shall be appointed to serve for four years, and their successors shall be appointed to serve for a period of four years; and all members of said board appointed after 1908 shall serve for a term of four years; and said board shall complete its labors not later than the first day of June in each year.

§ 2. Each member of said board, before entering upon the duties of said office, shall take the oath of affirmation prescribed by the Constitution of the State. Oath of office.

§ 3. At the first meeting of said board, it shall organize by selecting one of its members as chairman and appointing a secretary, who shall take the oath prescribed by the Constitution. Each member of said board shall receive for his services the sum of five dollars per day during its sessions, and ten cents per mile for each mile necessary to travel in going to and returning from the seat of government, to be counted by the Auditor of Public Accounts, and no other allowance or emoluments, directly or indirectly, except the sum of ten dollars annually, which shall be in full for postage, stationery, newspapers and other incidentals. The pay and mileage allowed to each member of said board, and the pay allowed to its secretaries and employes, shall be certified by the chairman. Said board may employ three secretaries at five dollars per day. Organization of board.

§ 4. Said board shall assemble at the State capitol on the tenth day of February, annually, to perform the duties imposed upon it by the provisions of this act; but in case the Auditor has not by that day received sufficient returns of assessments and tabulated statements, as provided for in this act, from the various county clerks of this Commonwealth, the said officer may, at his discretion, call the board to meet at some later day. The State Librarian shall furnish such printing, fuel, lights and rooms as may be necessary for the transaction of the business of said board. Time and place of meeting—duty of librarian.

§ 5. In all cases of partial return from any county, the Board of Equalization may estimate the valuation in the towns or districts from which returns have not been received, and may equalize the total valuation as in other cases; and in all cases of failure on the part Partial returns from county—duty board.

of any county clerk to furnish the returns of the assessment of his county to the Auditor prior to or during the meeting of the Board of Equalization in each year, said board may, by order, authorize the Auditor to equalize the assessment of such county when the full returns have been received by him.

County clerks
—statement
made and re-
turned by—fees
—penalty.

§ 6. That the clerks of the various county courts of this Commonwealth are hereby required to make out an annual tabulated statement of all sales of real estate, as shown by the deed books in their respective counties, on suitable blanks, which the Auditor is hereby required to furnish said clerks, and said clerks are required to make and file said tabulated statements on or before the 1st day of January in each year, town lots being kept separate from other real estate; said tabulated statements shall be for one year immediately preceding the first day of September and shall contain a list of all sales of real estate, town lots being kept separate as aforesaid, the price paid, with terms and conditions, the number of acres and the assessed value of same for the said year. Said tabulated statements shall only include sales where absolute fee simple title is given, and if only a part of a tract of land or town lot is sold, shall give a short description of same, and state what proportion the same may be of such tract of land or town lot. The said tabulated statement shall be sworn to by the said clerk before some person competent to take oaths, as a full and complete statement of said facts for the period of one year previous to the first day of September. Said statement shall also be signed and sworn to by the county attorney and the county judge, and in their affidavits they shall state that they have examined the recorded and unrecorded conveyances filed for said twelve months preceding September the first last past, and each and every such conveyance (except

those based on love and affection), with the consideration therefor correctly stated, is shown in said statement, and that the assessed values are correctly given in said statement. Said board shall have the authority to obtain and use any other evidences as to values, and whether or not the property conveyed has been assessed at a greater per centum of its actual value than in cases where property has not been conveyed. Said tabulated list shall be made out and sent to the Auditor of Public Accounts for the use of the State Board of Equalization. For his services in making said tabulated statement, the clerk shall be paid a reasonable compensation by the county court of his respective county. If any clerk of any county in this Commonwealth fails to make out and send, by mail or otherwise, to the Auditor of Public Accounts, on or before the first day of February in each year, the tabulated list of sales, as provided in this act, he shall be fined not less than fifty nor more than two hundred dollars, upon the indictment in any court of competent jurisdiction in this Commonwealth.

§ 7. The said Board of Equalization shall fix the percentage of assessed value of real property at its fair cash value, and all counties whose average lists of real property fall below such value shall be raised to the same, and all those counties whose average lists are above the same, shall be lowered to said cash value. The Secretary to the State Board of Equalization shall report to the various county judges of this Commonwealth, as soon as possible, the action of the board in regard to their respective counties, whereupon said judges may, in their discretion, each appoint not exceeding five witnesses to appear under oath before said board in reference to the action of the board. The board shall then revise their action or not, as they may think just and proper. Said witnesses must appear in

Percentage of
values fixed—
notice to coun-
ty judges.

a reasonable time, or they shall lose their right to be heard. The compensation and expenses of said witnesses, if any, shall be paid by their respective county courts.

Personal
property.

§ 8. The said Board of Equalization shall also equalize the personal property of every county in this Commonwealth by adding to or subtracting from the list of personal property, as the case may be, the same per centum as was added to or subtracted from the list of farm lands for the same county, and for this purpose the average per centum of assessed value to cash value of farm lands shall be used, and in determining such per centum, fractions less than one-half shall be rejected, and fractions of one-half or over shall be counted as one.

§ 9. In the event that there has not been as many as five sales of land in any county in any one year next preceding September the first, then the assessments of real estate and personal property for that county shall remain as fixed by the county board of supervisors, and the same rule shall apply to town lots.

Percentage of
values--how
ascertained

§ 10. Said board shall find the average percentage of assessed value to cash value of lands and town lots in any one county by taking in said tabulated statement the aggregate assessed value of all tracts of land and town lots, town lots being kept separate, and calculating what percentage said aggregate assessed values or of the cash value of the same, time payments being reduced to cash value on the basis of six per centum discount.

Results re-
ported to Au-
ditor.

§ 11. When the board shall have completed its equalization of assessments for any one year the chairman and secretary shall certify to the Auditor the rates finally determined by the said board to be added to or deducted from the listed or assessed valuation

of lands and town lots and personal property in the several counties, and the amounts assessed by said board, and it shall be the duty of the Auditor, under his seal of office, to report the action of the board to the several sheriffs immediately after the adjournment of said board.

§ 12. The report of the proceedings of said Board of Equalization shall be published annually in pamphlet form, and one thousand copies thereof printed, of which number each member shall be entitled to fifty copies, and the Auditor to two hundred, and the remainder thereof shall be distributed by the Secretary of State to the several counties in proportion. Said distribution shall be by mail or express, immediately upon the receipt of said report from the public printer, the cost of such distribution to be paid for by the Treasury of the State out of any money in the treasury not otherwise appropriated.

Proceedings
to be publish-
ed.

§ 13. All rates of taxes as herein provided for shall be extended by the secretary on the assessed valuation of property as equalized and assessed by the State Board of Equalization. Said secretary shall extend the rates of addition or deduction ordered by the State Board of Equalization in columns provided for that purpose. The rates per cent. ordered by the State Board of Equalization shall be extended on the assessed valuation of property as corrected and equalized by the county board. In all cases of extension of valuations, where the equalized valuations shall happen to be fractional, the clerk shall reject all such fractions as may fall below fifty cents; fractions of fifty cents or more shall be extended as one dollar.

Secretaries'
duties—frac-
tions . rejected.

§ 14. It shall be the duty of the Auditor to make in each assessor's book a certificate of the rate of deduction or addition determined by the State Board of

Auditor—
duties of

Equalization in the county to which such books shall pertain. The Auditor shall make out over his hand and official seal a certificate of the action of the Board of Equalization, which shall be transmitted to the county clerk, and by him affixed to the assessor's books for the said year, and entered of record in the order-book, and shall be the warrant of authority to the sheriff or collector for the collection of taxes as therein set forth.

ARTICLE XIX.

INHERITANCE.

Tax on property received by inheritance, etc.

§ 1. All property which shall pass, by will or by the intestate laws of this State, from any person who may die seized or possessed of the same while a resident of this State, or if such decedent was not a resident of this State at the time of death, which property, or any part thereof, shall be within this State, or any interest therein, or income therefrom, which shall be transferred by deed, grant, sale or gift, made in contemplation of the death of the grantor or bargainor, or intended to take effect in possession or enjoyment after such death, to any person or persons, or to any body politic or corporate, in trust or otherwise, or by reason whereof any person or body politic or corporate shall become beneficially entitled, in possession or expectancy, to any property, or to the income thereof, other than to or for the use of his or her father, mother, husband, wife, lawful issue, the wife or widow of a son, or the husband of a daughter, or any child or children adopted as such in conformity with the laws of the Commonwealth of Kentucky, and any lineal descendant of such decedent born in lawful wedlock, shall be, and is, subject to a tax of five dollars on every hundred dollars of the fair cash value of such property, and at a proportionate rate for

any less amount, to be paid to the sheriff or collector of the proper county, as hereinafter defined for the general use of the Commonwealth; and all administrators, executors and trustees shall be liable for any and all taxes until the same shall have been paid as hereinafter directed: Provided, That the first five hundred dollars of every estate shall not be subject to such duty or tax.

§ 2. When any grant, gift, devise, legacy or succession upon which a tax is imposed by section 1 of this article shall be an estate, income or interest for a term of years or for life, or determinable upon any future or contingent event, or shall be a remainder, reversion or other expectancy, real or personal, the entire property or fund by which such estate, income or interest is supported, or of which it is a part, shall be appraised immediately after the death of the decedent, and the fair cash value thereof, estimated at the price it would bring at a fair voluntary sale, determined in the manner provided in section 11 of this article and the tax prescribed shall be immediately due and payable to the sheriff or collector of the proper county, and, together with the interest thereon, shall be and remain a lien on said property until the same is paid: Provided, That the person or persons, or body politic or corporate, beneficially interested in the property chargeable with said tax, may elect not to pay the same until they shall come into the actual possession or enjoyment of such property, and in that case such person or persons, or body politic or corporate, shall execute a bond to the Commonwealth of Kentucky, in a sum of twice the amount of the tax arising upon personal estate, with such sureties as the county court may approve, conditioned for the payment of said tax and interest thereon, at such time or period as they or their representatives may come

When shall
be appraised.

into the actual possession or enjoyment of such property, which bond shall be filed in the office of the county clerk of the proper county: Provided, further, That such person shall make a full and verified return of such property to said court, and file the same in the office of the county clerk within one year of the death of the decedent, and within that period enter into such surety and renew the same every five years.

§ 3. Whenever a decedent appoints or nominates one or more executors or trustees, and makes a bequest or devise of property to them in lieu of commissions or allowances, which otherwise would be liable to said tax, or appoints them his residuary legatees and said bequest, devises, or residuary legacies exceed what would be a lawful compensation for their services, such excess shall be liable to said tax, and the county court in which the personal representatives of the decedent has qualified shall fix the compensation.

When tax
due—payable—
death of deced-
ent.

§ 4. All taxes imposed by this chapter, unless otherwise herein provided for, shall be due and payable at the death of the decedent, and if the same are paid within eighteen months, no interest shall be charged and collected thereon, but if not so paid, interest at the rate of ten per centum per annum shall be charged and collected from the time said tax accrued: Provided, That if said tax is paid within nine months from the accruing thereof a discount of five per centum shall be allowed and deducted from said tax. And in all cases where the executors, administrators, or trustees do not pay such tax within eighteen months from the death of the decedent, they shall be required to give a bond in the form and to the effect prescribed in section 2 of this chapter for the payment of said tax, together with interest.

§ 5. The penalty of ten per centum per annum im-

posed by section 4 hereof, for the nonpayment of said tax, shall not be charged in case where, by reason of Penalty for non-payment. claims made upon the estate, necessary litigation, or other unavoidable cause of delay, the estate of any decedent, or a part thereof, can not be settled at the end of eighteen months from the death of the decedent; and in such case only six per centum per annum shall be charged upon the said tax from the expiration of said eighteen months until the cause of such delay is removed.

§ 6. Any administrator, executor or trustee having Administrator—
executor—
trustee, when
shall deliver
property. in charge or trust any legacy or property for distribution subject to the said tax, shall deduct the tax therefrom, or if the legacy or property be not money, he shall collect the tax thereon upon the fair cash value thereof, from the legatee or person entitled to such property, and he shall not deliver, or be compelled to deliver, any specific legacy or property subject to tax to any person until he shall have collected the tax thereon and whenever any such legacy shall be charged upon or payable out of real estate, the executor, administrator or trustee shall collect said tax from the distributee thereof, and the same shall remain a charge on such real estate until paid; if, however, such legacy be given in money to any person for a limited period, the executor, administrator or trustee shall retain the tax upon the whole amount; but if it be not in money, he shall make application to the county court to make an apportionment, if the case require it, of the sum to be paid into his hands by such legatees, and for such further orders relative thereto as the case may require.

§ 7. All executors, administrators and trustees shall have full power to sell so much of the property of the decedent as will enable them to pay said tax, in the same manner as they may be enabled by law to do for

the payment of debts of the estate, and the amount of said tax shall be paid as hereinafter directed.

Money when
paid to sheriff
—duty of Auditor.

§ 8. Every sum of money retained by an executor, administrator or trustee or paid into his hands, for any tax on property, shall be paid by him, within thirty days thereafter, to the sheriff or collector of the county in which the said tax is due and payable and the said sheriff or collector shall give and every executor, administrator or trustee shall take, duplicate receipts for such payment, one of which receipts said executor, administrator or trustee shall immediately send to the Auditor of Public Accounts, whose duty it shall be to charge the said sheriff or collector so receiving the tax with the amount thereof, and said Auditor shall seal said receipt with the seal of his office and countersign the same, and return it to the executor, administrator or trustee, whereupon it shall be a proper voucher in the settlement of his accounts; and an executor, administrator or trustee shall not be entitled to credits in his accounts, nor be discharged from liability for such tax, nor shall said estate be distributed unless he shall produce a receipt so sealed and countersigned by the Auditor, or a copy thereof, certified by him.

§ 9. Whenever any debts shall be proven against the estate of a decedent after the payment of legacies or distribution of property, from which the said tax has been deducted or upon which it has been paid, and a refund is made by the legatee, devisee, heir or next of kin, a proportion of the tax so deducted or paid shall be repaid to him by the executor, administrator or trustee, if the said tax has not been paid to the sheriff or collector or to the Auditor, or by the Auditor if it has been so paid.

§ 10. Whenever any foreign executor or administrator shall assign or transfer any stocks or loans in this

State standing in the name of a decedent, or held in trust for a decedent, which shall be liable to the said tax, such tax shall be paid to the sheriff or collector of the proper county on the transfer thereof; otherwise the corporation permitting such transfer shall become liable to pay such tax.

§ 11. When the value of any inheritance, devise, bequest or other interest subject to the payment of said tax is uncertain, the county court in which the said tax settlement proceedings are pending, on the application of any interested party, or upon his own motion, shall appoint some competent person as appraiser, as often as and whenever occasion may require, whose duty it shall be forthwith to give such notice by mail to all persons known to have or claim an interest in such property, and to such persons as the court may by order direct, of the time and place at which he will appraise such property, and at such time and place to appraise the same and make a report thereof, in writing, to said court, together with such other facts in relation thereto as said court may by order require to be filed with the clerk of said court; and from this report the said court shall, by order, forthwith assess and fix the fair cash value, as hereinbefore provided, of all inheritances, devises, bequests, or other interests and the tax to which the same is liable, and shall immediately cause notice hereof to be given, by mail, to all parties known to be interested therein; and the value of every future or contingent or limited estate, income, or interest shall, for the purpose of this chapter, be determined by the rule, method and standards of mortality prescribed by the mortality tables authorized by Kentucky Statutes for ascertaining the value of life estates, annuities and remainder interests save that the rate of interest to be assessed in computing the present value of all future

County court
to appoint ap-
praiser.

interest and contingencies shall be five per centum per annum; and the Insurance Commissioner shall, on the application of said court, determine the value of such future or contingent or limited estate, income or interest, upon the facts contained in such report, and certify the same to the court, and his certificate shall be conclusive evidence that the method of computation adopted therein is correct. The said appraiser shall be paid by the personal representative of the decedent, out of any funds that may be or may come into his hands on account of said tax, on the certificate of the court, at the rate of three dollars per day for every day actually and necessarily employed in said appraisement, together with his actual and necessary traveling expenses.

§ 12. Any appraiser appointed by virtue of this chapter who shall take any fee or reward from any executor, administrator, trustee, legatee, next of kin or heir of decedent, or from any other person liable to pay said tax, or any portion thereof, shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not less than two hundred dollars nor more than five hundred dollars, or imprisoned in the county jail sixty days, or both so fined and imprisoned, and in addition thereto the court shall dismiss him from such service.

§ 13. The county court in the county in which is situated the real property of a decedent who was not a resident of the State, or in the county of which the decedent was a resident at the time of his death, shall have jurisdiction to hear and determine all questions in relation to the tax arising under the provisions of this chapter and the court first acquiring jurisdiction hereunder shall retain the same, to the exclusion of every other.

§ 14. If it shall appear to the judge of the county court that any tax accruing under the provisions of

this chapter has not been paid according to law, the clerk of said court shall issue a summons, summoning the persons known to own any interest in or part of the property liable to the tax to appear before the court on a day certain and show cause why said tax should not be paid. The service of said summons, and the time, manner and proof thereof, and the hearing and determination thereon, and the enforcement of the judgment or decree, shall conform to the provisions of the Kentucky Statutes and the Civil Code of Practice applicable to and pursued in the levy, ascertainment and collection of taxes.

§ 15. Whenever the sheriff or collector of any county shall have reason to believe that any tax is due and unpaid under the provisions of this chapter, after the failure or refusal of the persons interested in the property liable to said tax to pay the same, he shall notify the county attorney of the proper county, in writing, of such failure to pay such tax, and the county attorney so notified, if he have probable cause to believe a tax is due and unpaid, shall prosecute the proceedings in the county court, as provided in section 14 of this chapter, for the enforcement and collection of such tax.

§ 16. The county clerk of each county shall, every six months, make a statement, in writing, to the sheriff or collector of the property from which, or the party from whom he has reason to believe a tax, under the provisions of this chapter, is due and unpaid.

§ 17. The county clerk of each county shall keep a book to be furnished by the Auditor, in which he shall enter the values of inheritances, devises, bequests and other interests subject to the payment of such tax, and the tax assessed thereon, and the amounts of any receipts for payments thereon filed with him, which book shall be kept by him as public record.

Sheriff to collect tax on inheritances, etc.

§ 18. The sheriff or collector of each county shall collect and pay to the Auditor all taxes that may be due and payable under this chapter, who shall give him the receipt therefor; of which collections and payment he shall make a report, under oath, to the Auditor of Public Accounts at the same time and in the same manner as provided by law that he shall report and pay the State's revenue, stating for what estate paid, and in such form and containing such particulars as the Auditor may prescribe; and for all such taxes collected by him and not paid to the Auditor by the first day of March of each year he shall pay interest at the rate of ten per centum per annum.

This act repealed by chapter — of those acts approved April, 1906.

§ 19. All acts and parts of acts in conflict with this act are hereby repealed, except the Act of 1904, approved March 24, 1904, which is chapter 104 of Session Acts 1904, fixing a tax of fifty cents on each barrel of blended or rectified whiskey, which act is not hereby repealed, but left in force as it now is. If any section in this bill shall be held to be unconstitutional, that fact shall not affect any other section of the act, it being the intention of the General Assembly in enacting this bill to enact each section separately, and if any proviso or exception contained in any section of this bill shall be declared unconstitutional, that fact shall not affect the remaining portion of said section; it being the intention of the Legislature to enact each section of said bill and each proviso and exception thereto separately.

Approved March 15, 1906.

CHAPTER 23.

AN ACT to amend section 964, Kentucky Statutes, and adding thereto subsection *a*, called section 964*a*.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

That section 964 of the Kentucky Statutes be amended by adding thereto the following:

“§ 964*A*. Provided, however, that, whenever, in the opinion of the regular judge of any circuit court, there is such a congestion of the civil, penal or criminal business in any such court, as that it can not be done by the court at its regular terms, as now provided by law, or at any special term that may be called and held as provided by section 964 above, then, and in every such case, it shall be lawful for the regular judge of such court, by order entered of record, at a regular term of such court, to call a special term of said court to be held while a court is, or may be, in session in some other county in the district. Every such order, calling such special term, shall specify the day when the special term of the court shall commence, and the time it shall continue, and shall give the style of each case to be tried, or in which any motion, order or judgment may be made or entered at such special term, and no other case shall be tried or motion made, or order or judgment entered therein in any case, even by agreement of parties. No grand juries shall be empaneled in any court held under this sub-section. The petit jury for the trial of criminal, penal or ordinary actions at such special term, shall be drawn at the term at which such special term is called in the manner and form as provided by law for the drawing of jurors for the regular terms of such court. Whenever the regular judge of such court can

Regular judge may call special term of court—appointment of special judge—provisions as to grand jury—section 964, Kentucky Statutes. amended.

not attend at any special term called under this subsection, then a copy of the order calling such term shall be forwarded by the clerk of such court to the Governor of this Commonwealth, and it shall be the duty of the Governor to appoint and commission a special judge to hold that special term of court. The special judge so appointed shall have all the powers of the regular judge, except that he may not call a special term of court to be held in such district at any time when a regular term of court is being, or may be, held in any other county in such district; he shall have and receive the same compensation as provided for special judges in section 971, Kentucky Statutes. Nothing in this subsection shall be held to prevent the empaneling of a grand jury at any special term called and held under section 964 above, at a time when no regular term of court is in session in any other county in the district," so that section 964, as thus amended, will read as follows:

"§ 964. In each county of said districts, except counties having continuous session, there shall be held each year the number of terms of the circuit court provided for by law, and the term in any district may be extended if the business requires so that it does not interfere with any other term in the district; and whenever it is necessary to transact the business, a special term may be held in any county, either by an order entered of record at the last preceding regular term in the county or by notice signed by the judge and posted at the court house door of the county for ten days before the special term is held. The order or notice shall specify the day when the special term is to commence, and shall give the style of each case to be tried, or in which any motion, order or judgment may be made or entered at the special term, and no other case shall be tried, or motion, or

order, or judgment entered therein, unless by agreement of parties. Grand juries shall be summoned and criminal and penal causes shall be heard at but three terms in each year in any county, to be fixed by order of court, unless in an emergency the court may otherwise direct; and grand or petit jurors may be summoned for any special term by direction of the judge.

“§ 964.4. Provided, however, that, whenever, in the opinion of the regular judge of any circuit court, there is such a congestion of the civil, penal or criminal business in any such court as that it can not be done by the court at its regular terms, as now provided by law, or at any special term that may be called and held as provided by section 964 above, then and in every such case it shall be lawful for the regular judge of such court, by order entered of record, at a regular term of such court, to call a special term of said court to be held while a court is, or may be, in session in some other county in the district. Every such order calling such special term shall specify the day when the special term of the court shall commence, and the time it shall continue, and shall give the style of each case to be tried, or in which any motion, order or judgment may be made or entered at such special term, and no other case shall be tried, or motion made, or order or judgment entered therein in any case, even by agreement of parties. No grand juries shall be empaneled in any court held under this sub-section. The petit jury for the trial of criminal, penal or ordinary actions at such special term shall be drawn at the term at which such special term is called in the manner and form as provided by law for the drawing of jurors for the regular terms of such court. Whenever the regular judge of such court can not attend at any special term called under this sub-section, then a copy of the order calling such term shall be forwarded

by the clerk of such court to the Governor of this Commonwealth, and it shall be the duty of the Governor to appoint and commission a special judge to hold that special term of court. The special judge so appointed shall have all the powers of the regular judge, except that he may not call a special term of court to be held in such district at any time when a regular term of court is being, or may be, held in any other county in such district; he shall have and receive the same compensation as provided for special judges in section 971, Kentucky Statutes. Nothing in this sub-section shall be held to prevent the empaneling of a grand jury at any special term called and held under section 964 above, at a time when no regular term of court is in session in any other county in the district."

§ 2. That the regular judge shall have the right when he is engaged in the holding of any regular or special term of court in any county to cause an appointment of a special judge under this act to hold any regular or special term of circuit courts then about to be holden in any other county in such judicial district.

Approved March 16, 1906.

CHAPTER 24.

AN ACT to amend section 1155 of the Kentucky Statutes.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section 1155 of the Kentucky Statutes be amended by striking out of said section the word, "twelve" and inserting in lieu thereof the word, "sixteen."

Age of consent 16 years.

Said section, when amended, will read as follows:

“§ 1155. Whoever shall unlawfully carnally know a female under the age of sixteen years, or an idiot, shall be confined in the penitentiary for not less than ten nor more than twenty years.”

Approved March 16, 1906.

CHAPTER 25.

AN ACT to amend section twelve hundred and fourteen of Kentucky Statutes.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section twelve hundred and fourteen of the Kentucky Statutes be amended as follows: By inserting after the word “seduced,” where it first appears in said section, the words: “Unless he shall willfully and without just cause abandon or desert her within two years after the date of the marriage,” and inserting in lieu thereof the words: “Upon the request of the defendant be suspended,” and by adding after the word “judgment” the words: “But the prosecution shall be renewed and proceed as though no marriage had taken place, if the accused shall willfully and without just cause abandon or desert his wife within five years after the marriage;” and by striking out the word “two” where it appears in said section and inserting in lieu thereof the word “three.”

Penalty for
seduction—lim-
itation.

Said section when amended will read as follows:

“§ Twelve hundred and fourteen. Whoever shall, under promise of marriage, seduce and have carnal knowledge of any female under twenty-one years of age, shall be guilty of a felony and, upon conviction thereof, shall be confined in the peni-

tentiary not less than one year nor more than five years. No prosecution shall be instituted where the person charged shall have married the girl seduced, or offer and be willing to marry her, unless he shall willfully and without such cause as constitutes a statute ground of divorce to the husband, abandon or desert her within three years after the date of the marriage, and any prosecution instituted shall, upon the request of the defendant, be suspended if the party accused marry the girl seduced before final judgment; but the prosecution shall be renewed and proceed as though no marriage had taken place if the accused shall willfully and without such cause as constitutes a statutory ground of divorce to the husband abandon or desert his wife within three years after the marriage. All prosecutions under this section shall be instituted within four years after the commission of the offense."

Approved March 16, 1906.

CHAPTER 26.

AN ACT for the protection of English ring-neck, Mongolian and Chinese pheasants.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Protection of
pheasants.

§ 1. That it shall be unlawful, by any means, whatever, to catch, kill or pursue with intent to kill, or have same in possession after they have been so caught or killed, any English ring-neck, Mongolian or Chinese pheasant: Provided, Nothing herein shall be construed to prevent the importation of such birds into this Commonwealth and the keeping of same in confinement for the purpose of raising, propagating and distributing them in this Commonwealth.

Any person violating any of the provisions of this act shall, upon conviction, be punished by a fine of not less than \$25.00 nor more than \$100.00, and each of said birds so pursued, caught, killed or had in possession shall constitute a separate offense.

Approved March 16, 1906.

CHAPTER 27.

AN ACT to amend section four thousand five hundred and forty-five of the Kentucky Statutes, dispensing with the presence of the Secretary of State in court to identify certified copies of records from his office.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section four thousand five hundred and forty-five of the Kentucky Statutes, Carroll's edition of 1903, be, and the same is hereby, amended by adding to said section the following:

Certified copies of records in office of Secretary of State evidence—personal presence dispensed with.

“When such certified copies of records are presented as evidence in any court of this Commonwealth, the same shall be prima facie evidence of their contents, and the personal presence of the Secretary of State as a witness in such case shall be dispensed with: Provided, That said records shall be mailed under seal to the circuit court clerk where same are to be used, under the same restrictions as are now required by law in forwarding depositions,” so that said section when amended shall read as follows:

“He shall have the custody of the books, records, deeds, maps and papers belonging to his office, or that may be deposited therein, and shall arrange and preserve the same. Copies of records and papers in his office, certified by him, shall in all cases be evidence equally with the originals.

“When such certified copies of records are presented as evidence in any court of this Commonwealth, the same shall be prima facie evidence of their contents, and the personal presence of the Secretary of State as a witness in such case shall be dispensed with: Provided, That said records shall be mailed under seal to the circuit court clerk where same are to be used, under the same restrictions as are now required by law in forwarding depositions.”

§ 2. Whereas, the work of the office of Secretary of State is seriously interfered with by the Secretary being called by process as a witness to various circuit courts of the State under the present law, an emergency is hereby declared to exist and this act shall take effect from and after its passage and approval by the Governor.

Approved March 16, 1906.

CHAPTER 28.

AN ACT for the benefit of the Kentucky Historical Society, appropriating annually \$5,000.00 therefor and providing for postage and stationery supplies for the society and providing for the publication of The Register magazine of the society, the purchase of objects of historical interest, and the payment of a secretary-treasurer.

Annual ap-
propriation
\$5,000—duties
and salary of
secretary.

WHEREAS, The object of this society, as under its charter given by the Legislature of Kentucky, act approved February 19, 1880, was defined, “to collect and preserve whatsoever relates to the history of Kentucky,” and

WHEREAS, The members of the Kentucky (State) Historical Society, among the most prominent men and women of the State, have earnestly sought to carry out the idea of its early founders and promote the object and interests of the society, as trustees of the State,

and have stored the rooms, set apart by the General Assembly of Kentucky for the society, with something of everything illustrating the history of the Commonwealth, from portraits and pictures of priceless value to the humble wheels and looms and hoes and axes of pioneer industries, and a library stored with information of Kentucky, and its relation to the United States, the part its great statesmen and gallant soldiers have taken in forming and perpetuating the Government of the United States with relics and histories of the wars with England, the Mexican War, the Civil War and the late Cuban and Philippine wars; and

WHEREAS, By our historical work and wide correspondence with the historical societies throughout the Union, and the progressive States, north and south, desiring now co-operation with them, and also the honoring request of the "American Association of History," as well as that of Great Britain, urging Kentucky to unite with them in obtaining and preparing a complete history of this State as the nucleus of history in the northwestern part of the American continent, both northwest and southwest of the Alleghany mountains; and,

WHEREAS, This work of the Historical Society has grown so large and extended so far, by reason of the distinguished position of our famous State, that in order to place it in line with the leading States in the Union, Pennsylvania, Wisconsin, Mississippi and Alabama, that have appropriated to their Historical Societies from one hundred thousand dollars to ten thousand dollars, annually, it is earnestly desired that the State should aid in the patriotic endeavor to meet the demands of its position, thus enlarging its historical influence and thereby augmenting its fame and its usefulness; therefore,

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That there is hereby appropriated annually out of the Treasury of this Commonwealth to and for the benefit of the Kentucky (State) Historical Society the sum of five thousand dollars. On July 1, 1906, and annually thereafter, the Auditor of Public Accounts shall draw his warrant in favor of the Kentucky Historical Society for said sum of five thousand dollars, which sum shall be used by said society for the purposes set out in the preamble of this act, namely, to pay the secretary-treasurer, and to pay for printing, editing *The Register*, stationery, postage, stenographic aid, purchase of objects of historic interest, and to meet other incidental expenses.

The secretary-treasurer shall give an annual bond for the proper performance of the duties of said office, and the proper accounting for all funds that may come into the hands of said society. The salary of said secretary-treasurer, to be fixed by the society, shall not exceed twelve hundred dollars per annum.

That the Kentucky Historical Society shall prepare and publish periodically a magazine, *The Register*, and pamphlets and records and such matters of general historical interest and such other matters as the society may demand; said printing to be included in the contract for first-class printing.

Before said annual sum of five thousand dollars shall be paid to the Kentucky Historical Society, the Governor, ex-officio, being the presiding officer of this society, shall see that a full and correct account of the expenditure of these funds shall be made annually and laid before each recurring session of the Legislature.

§ 2. This act shall take effect from and after its passage.

Approved March 16, 1906.

CHAPTER 29.

AN ACT to amend section four thousand four hundred and twenty-five of the Kentucky Statutes relative to examinations for teachers' county and State certificates and State diplomas.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section four thousand four hundred and twenty-five of the Kentucky Statutes, relative to the ex-^{Oath of ap-}amination of teachers for county and State certificates and State diplomas, be amended to read as follows:

"§ Four thousand four hundred and twenty-five. All applicants for teachers, county or State certificates, or State diplomas in the Commonwealth of Kentucky, immediately before entering upon examination shall subscribe to the following oath, which shall be presented to them by any of the Board of Examiners, viz.: 'I do solemnly swear (or affirm) that I have not had access, directly or indirectly, to the State Board or other questions to be used in this examination, and that I have no personal knowledge of any unlawful usage of the aforesaid questions by any other person or persons, which knowledge I have not communicated to the grand jury, county attorney or county superintendent of schools of the county in which the aforesaid person or persons did unlawfully use or attempt to use said questions.'"

§ 2. The Superintendent of Public Instruction shall furnish each county superintendent in the Common-^{Record of}wealth with a sufficient number of copies of the oath pre-^{oath to be kept.}

scribed in this act, printed on sheets with blank space below for names and addresses of applicants. Each copy, after being subscribed to by applicants as provided in this act, shall be dated and signed officially by the Board of Examiners and preserved in the office of the Superintendent of Public Instruction or county superintendent of common schools as a public record.

Failure to
make oath,
misdemeanor—
penalty.

§ 3. Any Superintendent of Public Instruction or county superintendent of common schools or Board of Examiners for teachers' county or State certificates or State diplomas failing to comply with the provisions of the act shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined in a sum not less than fifty dollars nor more than one hundred dollars for each offense.

§ 4. That the provisions of this act shall become operative at as early a date as possible, an emergency is declared to exist and therefore this act shall take effect from and after its passage and approval by the Governor.

Approved March 16, 1906.

CHAPTER 30.

AN ACT to increase the compensation of the private secretary of the Governor.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Salary of sec-
retary to Gov-
ernor increased.

§ 1. That chapter seven hundred and thirty-six of the Session Acts of the General Assembly for the year eighteen hundred and seventy-three, approved April nine, eighteen hundred and seventy-three, be amended by striking therefrom the words "twelve hundred dollars" where the same appears in said act, and substitut-

ing therefor the words "two thousand dollars," so that said act when amended will read as follows:

"That the Governor of this Commonwealth be, and he is hereby, allowed to employ and have a private secretary to assist him in the labors of his office. The salary of said private secretary shall not exceed two thousand dollars per annum, and shall be payable out of the Treasury monthly as the salary of other public officers. The Governor shall be responsible for all the official acts of his said private secretary."

§ 2. Whereas, the compensation of the private secretary is entirely inadequate to the increased work of his office, an emergency exists and is hereby declared and this act shall take effect from its passage and approval.

Approved March 16, 1906.

CHAPTER 31.

An ACT requiring children to aid in the support of their indigent parents.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. Any adult person, a resident of this State, having a parent within this State, said parent being destitute of means of subsistence and unable either by reason of old age, infirmity or illness to support himself or herself, who is possessed of, or able to earn, means sufficient to provide such parent with necessary shelter, food, care and clothing, and neglects or refuses so to do, after reasonable notice, shall, upon conviction, be deemed guilty of a misdemeanor and punished by imprisonment in jail or in a workhouse, at hard labor, for not more than six

Child to provide for indigent parents—penalty for failure.

months nor less than one month: Provided, however, If, after such conviction and before sentence, such person shall appear before the court in which such conviction shall have taken place and enter into bond, with good and sufficient surety to be approved by said court, to the Commonwealth of Kentucky in the penal sum of \$500.00, conditioned that he will furnish such parent with necessary and proper shelter, food, care and clothing, the said court shall suspend sentence therein.

§ 2. This act shall take effect as provided by law.

Approved March 16, 1906.

CHAPTER 32.

AN ACT to permit defendants in civil suits for damages for an assault, or an assault and battery, to plead mitigating facts and circumstances as a defense to the claim for punitive damages, and to introduce such facts and circumstances in evidence in mitigation of damages.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. In all civil actions for damages inflicted by an assault, or by an assault and battery, the defendant shall have the right to plead as a defense to the claim for punitive damages, and to introduce in evidence in mitigation of damages, any matter of provocation which preceded the assault or assault and battery. If the matter of provocation prompted the assault or assault and battery, and was of a nature as to cause a person of ordinary prudence and judgment to take the action taken by the defendant.

§ 2. Whereas, at present, the law in this Commonwealth is deficient in not permitting defendants in such civil actions, as are mentioned in section 1 of this act,

to rely upon as a defense to the claim for punitive damages, or to introduce as evidence in mitigation of damages, the same facts and circumstances which would be competent evidence on behalf of the defendant in a criminal prosecution based upon the same occurrence, and, whereas, such actions are now pending and others are liable to be at once instituted in various courts of this Commonwealth, an emergency is declared to exist and this act shall take effect from its passage.

Approved March 16, 1906.

CHAPTER 33.

AN ACT prohibiting the unlawful destruction or taking from the premises of another tobacco plants growing on the bed.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That if any person shall willfully and unlawfully destroy or take from the premises of another tobacco plants growing in the bed, he shall be guilty of a felony and confined in the penitentiary not less than one nor more than three years.

§ 2. Whereas, the public welfare demands it, an emergency is declared to exist and this act shall take effect from and after the date of its passage.

Approved March 16, 1906.

CHAPTER 34.

AN ACT to provide for protection from fire of State property and to guard the lives of the inmates of the insane asylums.

WHEREAS, The protection of life and property at public institutions is of paramount interest to and duty of the State; and,

WHEREAS, The State has adopted a system of automatic sprinklers in the State prisons, which have worked successfully since their installation in preventing fires and also to reduce the cost of insurance; and,

WHEREAS, The danger of life and property is minimized by the installation of a standard automatic sprinkling system; and,

WHEREAS, The cost of the installation of the system is saved in a period of five or seven years by a reduction in the cost of insurance, or in a shorter time by the abolition of insurance; and,

WHEREAS, These facts have been demonstrated thoroughly at the Eddyville prison and Frankfort prison; therefore,

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Automatic
sprinkler to be
provided—how
paid for.

§ 1. That the various boards be instructed and authorized to contract for the installation of the Grinnell, Nieracher, Hill or Nigra system of automatic sprinklers, the same being the various standards accepted by the insurance underwriters, for the following institutions: Central Insane Asylum, at Lakeland; Eastern Insane Asylum, at Lexington; Western Insane Asylum, at Hopkinsville.

§ 2. And this work be installed as soon as practicable, under the direction of the several boards, upon the approval of the Governor. Said system shall be paid for out of the funds in the State Treasury not otherwise appropriated, and the savings on insurance premiums, or on the funds used in payment of insurance premiums.

Approved March 16, 1906.

CHAPTER 35.

AN ACT to amend section 9, chapter 63 of the Acts of 1902, which became a law March 21, 1902.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section nine of chapter sixty-three of the Acts of nineteen hundred and two be, and the same is hereby, amended by striking from said section the following:

Teacher to attend institute
—certificate to be filed with trustees—report

“During the institute, there shall be a suspension of all schools in session, but such suspension shall not deprive the district of any part of the full session of actual teaching,” and inserting in lieu thereof the following:

“During the institute, there shall be a suspension of all schools as are in session, but no reduction of the teachers’ salary shall be made on account of such suspension. The time of actual attendance upon the institute in days and parts of days shall be accredited to the teacher, if the institute be held during the session of his school,” so that said section, when amended, shall read as follows:

“§ 9. Every teacher of a common school, including teachers of the graded common schools in cities of the fifth and sixth classes, who hold a State diploma, State certificate or county certificate, or who contemplate applying for a certificate of qualification to teach in the common schools, shall attend the full session of the institute in his home county, unless he is teaching in another county in which the institute is yet to be held, or has attended the institute of a county in which he has a contract to teach. If teaching in a county other than his home county, whose institute is yet to be held, he must attend the full session of the latter. The county superintendent shall revoke the certificate of any teacher

who shall fail or neglect to attend the full session of the institute, unless the superintendent shall be fully satisfied that such failure has been caused by actual sickness or other disability. After the county institute has been held, it shall be unlawful to grant any person a certificate to teach at any time during that school year, unless the said person shall have attended the full session of the institute of that or some other county during that school year, or unless the county superintendent shall be fully satisfied that the failure to attend the institute has been caused by sickness or other disability. During the institute, there shall be a suspension of all the schools as are in session, but no reduction of the teachers' salary shall be made on account of such suspension. The time of actual attendance upon the institute in days and parts of days shall be accredited to the teachers, if institute be held during the session of his school. At the close of the institute, the county superintendent shall give to each teacher or other person in attendance a certificate of the number of days and parts of days that the teacher or other person has attended, which certificate of attendance shall be filed by the teacher with the chairman of the board of trustees of the district, who shall make report thereof to the county superintendent at the time of reporting the school."

§ 2. This act shall take effect and be in force ninety days after its passage and approval.

Approved March 16, 1906.

CHAPTER 36.

AN ACT to prevent and punish the unlawful conversion and wrongful taking and use of water from water works plants, and any unlawful interference with appliances used, and confining and distributing the same in the cities of this State.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That any person who, without the consent of any person, firm, co-partnership or corporation engaged in the water works business or distribution and sale of water in any city or town of this State, shall unlawfully convert to his own use, from any pipe or hydrant of such person, firm, co-partnership or corporation any portion or quantity of such water, or who shall prevent such water or any quantity or part thereof, from passing through any meter provided for measuring it by such person, firm, co-partnership or corporation, or who shall, in any manner, prevent such meter from correctly registering the current or amount of water passing through it, or shall aid, in any manner, in the unlawful conversion to his use or the use of another, of any portion of such water, shall be fined not less than fifty dollars nor more than five hundred dollars, or imprisoned not less than three months nor exceeding twelve months, or both, in the discretion of a jury trying the case.

Converting water from hydrant—misdemeanor—penalty.

§ 2. Any person who shall unlawfully and maliciously destroy, injure or otherwise interfere with any meter pipe, conduits, hydrants, or other apparatus belonging to any person, firm, co-partnership or corporation engaged in the furnishing and selling water, shall be punished by a fine of not less than five dollars nor more than five hundred dollars, or imprisoned not less than ten days nor more than one year, or both so fined and imprisoned, in the discretion of a jury.

Injuring water pipe, misdemeanor—penalty.

§ 3. Any person who shall have in his possession any machine, appliance or contrivance of any character, used or intended to be used to prevent a meter from correctly registering the amount of water passing through it, or for diverting the water current that should pass through such meter, shall be punished by a fine of not less than fifty dollars nor more than five hundred dollars, or imprisoned not less than three months nor more than twelve months, or both so fined and imprisoned, in the discretion of a jury.

§ 4. Any one who shall knowingly accept and receive the use and benefit of a current or any water diverted as provided for in section three hereof, shall be guilty of a misdemeanor, and upon conviction thereof, shall be fined not less than fifty dollars nor more than five hundred dollars, or imprisoned in the county jail not less than three months nor more than one year, or both so fined and imprisoned, in the discretion of a jury.

§ 5. A warrant or indictment shall be valid which charges any or all of the acts denounced in sections one, two, three and four hereof in one count, and all of said acts may be charged and embraced in a single count in an indictment in the circuit court or a warrant in an inferior court having jurisdiction.

§ 6. This act shall be in force from and after its passage.

Approved March 16, 1906.

CHAPTER 37.

AN ACT amending an act, which was enacted by the General Assembly of one thousand nine hundred and four and approved March twenty-fourth, one thousand nine hundred and four, entitled "An act to prevent the adulteration, mixing and misbranding of orchard grass seed and other seeds, and fixing a punishment therefor."

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section 1 of said act shall be amended to read as follows:

Adulteration
and sale of
seeds misde-
meanor—penal-
ty.

Section 1. That the selling, offering or exposing for sale of any orchard grass, Kentucky bluegrass, timothy, red clover, mammoth clover or alfalfa seed which are mixed, adulterated or misbranded within the meaning of this act is hereby prohibited, and any person who shall sell, offer or expose for sale any such seeds which are mixed, adulterated or misbranded and known by the persons offering, selling or exposing same for sale to be mixed, adulterated, misbranded and done with fraudulent intent, within the meaning of this act, shall be guilty of a misdemeanor and for such offense shall be fined not less than twenty-five dollars nor more than one hundred dollars for the first offense, and for each subsequent offense not more than two hundred dollars, or to be imprisoned six months, or both, in the discretion of the court.

§ 2. That section 4 be amended to read as follows:

Adulteration
of seed, what
is.

Mixing and adulterating—That for the purpose of this act deemed to be mixed or adulterated.

Sub. Sec. 1. When orchard grass (*Dactylis Glomerata*) seed contains five per cent. or more by weight of meadow fescue (*Festuca elatior pratensis*), English rye grass (*Lolium pereune*), or Italian rye grass (*Lolium Italicum*) seed.

Sub. Sec. 2. When Kentucky bluegrass seed (*Poa pratensis*), also known as bluegrass seed, contains five per cent. or more by weight of Canada bluegrass (*Poa Compressa*) seed.

Sub. Sec. 3. When timothy (*phleum pratense*) seed contains five per cent. or more by weight of any other seed or foreign substance.

Sub. Sec. 4. When red clover (*Trifolium pratense*) also known as clover common, red clover, June clover, small red clover and medium red clover, mammoth red clover (*Trifolium pratense*), also known as sapling clover and pea vine clover or alfalfa (*Medicago sativa*) seed contains five per cent. or more by weighing yellow trefoil (*Medicago impulina*) or sweet clover (*Melilotus alba* or *Melilotus officinalis* seed).

The provisions of this act shall not apply, however, to mixed seed when the packages are plainly marked with the correct percentage of weight and the name of the kinds of seed composing the mixture. Nor to the growers of seeds who, in good faith, have offered seeds for sale grown by them and which may be found to contain foreign seed.

§ 3. That section 5 under misbranding shall be amended to read as follows:

That any person who sells, offers or exposes for sale any Kentucky bluegrass, timothy, red clover, mammoth clover or alfalfa seeds which are mixed, adulterated or misbranded, within the meaning of this act, shall forfeit the same, and they shall be seized by the sheriff or constable of any county in which such seizure was made.

§ 4. This act shall take effect and be enforced from and after its passage.

Approved March 16, 1906.

CHAPTER 38.

AN ACT providing for the appointment of a minister of the Gospel as chaplain for the jail in cities of the first class.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. Within ten days after this act becomes a law, ^{Appointment of chaplain—duties.} the county judge for each county in which there shall be a city of the first class shall appoint a regularly authorized minister of the Gospel as chaplain for the jail in said city, who shall hold his office for a term of four years and until his successor shall be approved and qualified, provided he be not removed by the county for cause, whose duty it shall be to give proper religious instruction and comfort to the prisoners detained in such jail, to visit those who are sick or despondent, and to use his best efforts to promote the religious and moral welfare of the prisoners, as well as the harmony and general interest of the jail.

§ 2. It shall be the duty of the chaplain to hold him- ^{To hold religious services} self in readiness at all proper times, subject to the rules of the jailer, to give spiritual instruction or comfort to any prisoner in the jail who may wish to receive the same.

Said chaplain shall hold, unless sick or temporarily excused for good cause from the performance of his duties by the jailer, on each Sunday, religious services in the jail for the benefit of those who may be detained therein.

§ 3. No person shall be appointed chaplain who is ^{When and how appointed.} not a regularly authorized minister of the Gospel and recommended to the county judge for the position of chaplain by the Ministerial Association in the city in which the jail is located; or if there be no such association in said city, then the county judge may appoint a

chaplain upon the recommendation of at least ten regularly authorized ministers of the Gospel dwelling in said city of the first class.

Salary—how paid.

§ 4. The chaplain shall perform his duties subject to the necessary and proper rules established by the jailer for the control of the prisoners and inmates of the jail.

§ 5. The salary of the chaplain shall be four hundred dollars (\$400) a year, payable in equal monthly installments. Said salary shall be paid by the county in which the jail is located, on the order of the fiscal court.

Subject to removal.

§ 6. The county judge of the county in which the chaplain is appointed may, for sufficient cause, remove the chaplain; but the cause for said removal shall be stated in writing.

§ 7. Because of the necessity of having a chaplain to look after the spiritual welfare and comfort of the prisoners in the jail, an emergency is declared to exist and this act shall take effect immediately upon its passage.

Approved March 16, 1906.

CHAPTER 39.

AN ACT to amend and re-enact section four thousand four hundred and twenty-six of the Kentucky Statutes.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Certificate granted—sale of quantities prohibited—penalty.

§ 1. That section four thousand four hundred and twenty-six of the Kentucky Statutes be amended and re-enacted so that the same shall read as follows:

“Any county superintendent or county examiner who shall knowingly grant to any immoral person, or to any

person under the prescribed age, a certificate to teach in the common schools, shall be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not less than fifty nor more than one hundred dollars for each offense.

“Any county superintendent, county examiner, printer, officer of State or county, or any other person who shall sell, barter, give or furnish or procure to be sold, bartered, given or furnished, to any applicant for a certificate to teach in the public schools, or to any other person, any question or questions prepared or sent out by the State Board of Examiners for the examination of persons applying for such certificate, or in any way dispose of such question or questions, except in the manner provided by law, shall be guilty of a felony, and shall, upon conviction, be punished by confinement in the State penitentiary not less than one year nor more than two years. The county board of examiners shall charge each applicant a fee of one dollar for each examination made, the proceeds of which shall be divided between the two members of the board appointed by, and acting with, the county superintendents in proportion to the services rendered by them.”

Approved March 16, 1906.

CHAPTER 40.

AN ACT to provide for paying the expenses of the State Superintendent when visiting different parts of the State in the interest of education.

WHEREAS, It is essential that the Superintendent of Public Instruction should visit various portions of the State in the interest of the common schools, therefore,

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

\$500 appropriated for expenses of Superintendent of Public Instruction.

§ 1. That the necessary expenses incurred by the State Superintendent, not to exceed in all five hundred dollars annually, while engaged in such work, shall be paid by the Treasurer and charged to the common school fund; and that the Superintendent is hereby authorized to make monthly requisitions on the Auditor for such expenses, and that he render an itemized account of the same.

§ 2. *Be it further enacted*, That, since it is important that this work should begin as soon as possible, an emergency is declared to exist and this act shall take effect upon its passage and approval by the Governor.

Approved March 16, 1906.

CHAPTER 41.

AN ACT to appropriate Two Thousand Dollars to assist in erecting a tablet in Larue county to the memory of Abraham Lincoln,

WHEREAS, The people of the Commonwealth of Kentucky have learned, with profound satisfaction of the purchase by the publisher of Collier's Weekly of the farm in Larue county on which Abraham Lincoln was born, and of his patriotic offer to present it to the American people to be used as a national memorial park, and,

WHEREAS, The attention of the nation has thereby been attracted to that historic spot and the establishment of a great memorial park is now assured; therefore,

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That the sum of two thousand five hundred dol-

lars is hereby appropriated out of any money in the State Treasury not otherwise appropriated, to be expended in erecting on the public square in the town of Hodgenville, Larue county, Kentucky, a memorial shaft or tablet, to be inscribed as follows:

\$2,000 appropriated for Lincoln memorial shaft.

"Two miles south of this town Abraham Lincoln was born February 12, 1809," and with such other inscription as may to the committee hereinafter referred to seem proper.

§ 2. Said shaft or tablet is to be erected under the supervision of a committee to be composed of five members, who shall be appointed by the Governor of the Commonwealth and who shall serve without compensation, and at least two members of this committee shall be residents of Larue county, and the money hereby appropriated shall be paid to the chairman of said committee.

How paid for and how and by whom erected.

Approved March 16, 1906.

CHAPTER 42.

AN ACT to provide for the appointment of a State Printing Superintendent, defining his duties and providing compensation therefor.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. The Board of Printing Commissioners shall, on the 1st day of June, 1906, appoint as superintendent of public printing, for a term of four years, a practical printer or a practical estimator of printing, who has had not less than ten years experience in typesetting, estimating the cost of plain, job, rule, tabular and machine composition; press work, both cylinder and platen, book binding

Office of superintendent of public printing created.

in its various branches, paper, etc., and such other materials as are used in the performance of the State printing contract; and who at the time of accepting such appointment is not connected, as owner, manager or stockholder, with any firm, individual or corporation which is engaged in the business of printing and binding in this or any other State.

The said board of commissioners is hereby empowered to employ, from and after the passage of this act, as such superintendent of printing any person who can qualify under the provisions of this act, who shall serve until his successor is appointed under this act, unless sooner removed for cause by said board of commissioners, whose salary shall be the same as herein provided.

Duties pre-
scribed—bond—
office to be in
Frankfort.

§ 2. It shall be the duty of the Superintendent of Public Printing to superintend all printing done by the public printing contractor of the State, to specify the kind and style of paper, type to be used, and style of binding, under the specifications furnished by the Board of Printing Commissioners. He shall check up all accounts of the public printing contractor against the State and verify all statements as to cost of such printing, certifying the same to the board of commissioners before any payment of such claims or accounts shall be made. He shall be required to make a monthly statement of the amount and kind of printing done by the State printing contractor to the Board of Printing Commissioners, and shall prepare a statement of all such printing, binding, engraving, lithographing or other work done under the public printing contract, every two years, which report shall be made a part of the report of the Board of Printing Commissioners to the General Assembly of the Commonwealth.

The Superintendent of Public Printing shall be required to give to the Board of Printing Commissioners

such bond as said commissioners may designate for the full and faithful performance of his duties. He shall be required to maintain an office in the city of Frankfort, Kentucky, and shall at all times be under the supervision and instructions of the Board of Printing Commissioners.

§ 4. It shall be the duty of said Superintendent of Public Printing to superintend all printing, binding, engraving, lithographing or other work of this nature required by the State, which is not covered by nor included in the contract with the public printing contractor, and he shall be required, upon instruction of the Board of State Printing Commissioners, to contract for the performance of such work, either with the contractor of public printing or with any other printing firm, corporation or individual within the State which is, within his judgment, qualified to perform such work, and shall give to the printing commissioners such bond as they may require for its performance.

§ 5. He shall receive as compensation for the performance of his duties, as herein set out, and such other duties as may be assigned to him by the Board of Printing Commissioners, within the meaning of this act, the sum of fifteen hundred dollars (\$1,500) per annum, payable monthly out of the State Treasury as the salary of other public officers. Salary,
\$1,500 per year.

§ 6. Whereas, there is now no State printing contract in existence, and the public service is being impaired thereby, an emergency is hereby declared to exist and this act shall take effect from and after its passage and approval.

Approved March 16, 1906.

CHAPTER 43.

AN ACT to amend section Three Thousand Six Hundred and Thirty-Seven, Carroll's One Thousand Nine Hundred and Three, Kentucky Statutes, and thereby increase the powers of the city council of cities of the fifth class.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That the charters of the cities of the fifth class, to-wit, section three thousand six hundred and thirty-seven, of Carroll's nineteen hundred and three Kentucky Statutes, be amended by adding thereto the following subsection, which is in words as follows:

"The city council of such city shall have the right to prohibit horses, cattle, hogs and other stock, from running at large on the streets and alleys of such city, as it may by ordinance provide. And may by resolution establish and maintain a pound, and make proper regulations for impounding and keeping stock, fixing fees of officers for impounding, trial and release of same, as well as penalties for the violation of said ordinance."

Approved March 16, 1906.

CHAPTER 44.

AN ACT to prohibit any person from engaging in or conducting the business of private banking in this Commonwealth and to repeal all laws regulating said business.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Private banking prohibited.

§ 1. That it shall be unlawful for any person or persons, either as individuals or co-partners, to engage in or conduct the business of private banking in this Commonwealth.

Penalty prescribed.

§ 2. Any person or persons who shall engage in such business after this law shall become effective shall be deemed guilty of a misdemeanor, and, upon conviction, shall be fined not less than twenty nor more than fifty

dollars for each day he or they shall be engaged in said business; after April 15, 1906, to be recovered under indictment in the circuit court of the county where the offense shall be committed.

§ 3. Sections five hundred and ninety-nine, six hundred, six hundred and one and six hundred and two, Kentucky Statutes, relating to private banking, are hereby repealed, and persons hereafter conducting or engaging in the banking business in this Commonwealth are required to become incorporated as now provided by law. Statutes repealed.

§ 4. Under the opinion of the court of appeals it being necessary that all banking business shall be conducted by incorporated banks, in order to render taxation of banks equal in this Commonwealth, an emergency is declared to exist, and this law shall be in force from its approval by the Governor.

Approved March 17, 1906.

CHAPTER 45.

AN ACT authorizing and empowering the Commissioners of the Sinking Fund to donate any interest the Commonwealth may own in any turnpike road companies in the State, when all the stock in any such turnpike company is owned by the Commonwealth and any county or counties, and such county or counties will undertake to make and maintain such turnpike free of toll to the traveling public.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That whenever all the capital stock in any turnpike road in this State is owned by the Commonwealth of Kentucky and any county or counties, such county or counties will agree to make and maintain said turnpike road free of toll to the traveling public, the commissioners of the sinking fund are hereby authorized and Commonwealth's stock in turnpikes may be donated to counties.

empowered to donate the stock and interest of the Commonwealth in such turnpike to such county or counties, and thereafter said turnpike road shall be maintained by said county or counties as a free turnpike as other free turnpikes are now maintained by such county or counties.

§ 2. This act shall take effect and be in force from its passage.

Approved March 17, 1906.

CHAPTER 46.

AN ACT authorizing the board of directors of banks and trust companies, carrying on business in this State, to fix the hours of opening and closing for business.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Banks may
fix hours of
closing.

§ 1. That the board of directors of each of the banks and trust companies doing business in this State shall have full power and authority to fix the hours of opening and closing of said banks or trust companies, and may provide that on Saturday of each week such hour of closing be as early as twelve (12) o'clock noon.

§ 2. This act shall take effect on its passage.

Approved March 17, 1906.

CHAPTER 47.

AN ACT for the conservation and protection of oil and gas in the Commonwealth of Kentucky, and to prevent the flooding and consequent destruction of oil and gas under lands of another.

Whereas, It is most injurious and detrimental to oil and gas wells and contiguous and adjacent land and

even detrimental to oil and gas lands in the neighborhood and especially land in close proximity to an oil well either dry or producing, that casing be taken from said well without plugging same so as to prevent the surface water that may enter said well flowing underground to and destroying other oil and gas wells in close proximity to same.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. It shall be unlawful for any person or persons, corporations or companies to abandon any oil or gas wells, either dry or producing, in this Commonwealth, or to remove casings therefrom, whether same be either oil or gas, either producing or dry, or for any cause abandon said well or wells without first plugging same in a secure manner by placing a plug of pine, poplar, or some other material which will prevent said well from becoming flooded, said plug to be placed above the oil-producing sand or sands, and filled in above for the distance of seven feet with sediment or clay and placing upon same another plug of similar material as that of the first and also placing about ten feet below the said casing another plug of like material as above referred to, seven feet of sediment or clay, and then another plug, all plugs to be securely driven in so that no water can pass the same, before the casing is removed. Plugging oil and gas wells required.

§ 2. Any person or persons, corporations or companies refusing or failing to comply with the foregoing provisions as provided for in section 1 herein, shall, on conviction, be fined in any sum not less than one hundred dollars, or not more than one thousand dollars, in the discretion of the jury. Penalty for failure.

§ 3. All acts or parts of acts in conflict herewith are hereby repealed.

Approved March 17, 1906.

CHAPTER 48.

An ACT to regulate the sale of concentrated commercial feeding stuffs, defining same and fixing penalties for violation therefor.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Label or tag
required.

§ 1. Every bag, barrel or other package of concentrated commercial feeding stuff, manufactured, sold, offered or exposed for sale in, or imported into, this State, shall have securely attached a tag or label, and plainly printed thereon the number of net pounds of concentrated commercial feeding stuff in the package, the name, brand or trademark under which the concentrated commercial feeding stuff is sold; the name and address of the manufacturer and the guaranteed analysis, stating the percentage of fat, and the percentage of protein, allowing 1 per centum of nitrogen to equal six, twenty hundred per centum of protein, these constituents to be determined by the methods adopted by the Association of Official Chemists of the United States; and the ingredients from which it is compounded, also the stamp showing the payment of the inspection fee provided for in this act; Provided, That all concentrated commercial feeding stuffs shall be in standard weight bags or packages of no other than fifty, one hundred, one hundred and fifty, or two hundred pounds each, or less than fifty pounds, or sold in bulk. All concentrated commercial feeding stuffs shipped in bulk to consumers shall be subject to the penalties provided for in this act upon the attempt to evade the guaranteed analysis and the payment of the inspection fee provided for in this act; Provided, further, That nothing in this act shall be construed to restrict or prohibit sales of concentrated com-

mercial feeding stuff material in bulk to each other by importers, manufacturers, or manipulators who mix concentrated commercial feeding stuffs for sale, or as preventing the free, unrestricted shipment of these articles in bulk to manufacturers or manipulators who mix concentrated commercial feeding stuffs for sale.

§ 2. The term "concentrated commercial feeding stuff," as used in this act, shall include linseed meals, corn and corn-cob meals, cocoanut meals, gluten feeds, gluten meals, germ feeds, corn feeds, starch feeds, sugar feeds, dried brewers' grains, malt sprouts, dried distillers' grains, dried beet refuse, hominy feeds, cerealine feeds, rice meals, rice bran, rice polish, peanut meals, oat feeds, corn and oat feeds, corn bran, wheat bran, wheat middlings, wheat shorts, and other mill products, ground beef or fish scraps, mixed feeds, clover meal, alfalfa meal and feeds, peavine meal, cotton-seed meal, velvet bean meal, feeds and meals mixed or unmixed, made from seeds or grains, and all materials of similar nature used for food for domestic animals, condimental feeds, poultry feeds, stock feeds, patented proprietary or trade and market stock and poultry feeds.

What materials act embraces.

§ 3. Each and every manufacturer, importer, jobber, agent or seller, before selling, offering or exposing for sale in this State any concentrated commercial feeding stuffs as defined in section 2 of this act, shall, for each and every feeding stuff bearing a distinguishing name or trade mark, file with the Director of the Kentucky Agricultural Experiment Station a copy of the statement named in section 1 of this act: Provided, That whenever a manufacturer, importer or jobber of any concentrated commercial feeding stuff shall have filed the statement named in section 3 of this act and paid the inspection tax, no agent or seller for said manufacturer,

Filing of statement.

importer or jobber shall be required to file such a statement or pay such a tax for said brand.

Fee and payment of same.

§ 4. In each year every manufacturer, importer, agent or seller of any concentrated commercial feeding stuff shall pay to the director of said experiment station an inspection fee of twenty cents per ton for each ton of such concentrated commercial feeding stuff sold, offered or exposed for sale in this State: Provided, That when the manufacturer or importer shall have paid the inspection fee for any brand, any person acting as agent or seller for said manufacturer or importer, shall not be required to pay the inspection fee for said brand. It shall be the duty of every person before selling, exposing or offering for sale any concentrated commercial feeding stuff in this State to attach or cause to be attached to each bag, barrel or package thereof, one of the tags and stamps hereinbefore described.

§ 5. Upon receipt of the inspection fee, it shall be the duty of the Director of said Experiment Station to furnish the manufacturers, dealers or importers of concentrated commercial feeding stuffs with stamps or labels in lots to the value of five dollars, or any multiple thereof, to be attached to each package of concentrated commercial feeding stuff sold or used in this State. Such stamps or labels shall be printed in such form as may be prescribed by the Director of said Experiment Station.

Stamps to be furnished.

§ 6. Each manufacturer or dealer of concentrated commercial feeding stuffs shall forward the money for stamps to the Director of said Experiment Station, who shall pay all such fees received by him into the treasury of the Kentucky Agricultural Experiment Station, the board of control of which shall expend the same in meeting all necessary expenses in carrying out the pro-

visions of this act, including the employment of inspectors, chemists, expenses in procuring samples, expert witnesses' expenses attending grand juries and courts, printing bulletins and legitimate expenses of said Experiment Station.

§ 7. Any person purchasing any concentrated commercial feeding stuff in this State for his own use may submit fair samples of the said feeding stuff to the Director of the Experiment Station for analysis, but in order to protect the manufacturer or vendor from the submission of spurious samples for analysis, the person selecting the sample shall do so in the presence of two or more disinterested persons (from not less than 10 per cent. of the lot purchased), which sample shall be taken from one or more packages and shall be put into a bottle or can or other package and sealed in the presence of said witnesses, and this sample placed in the hands of a disinterested person, who shall forward the same at the expense of the purchaser to the Director of the Experiment Station, and upon the receipt by him of such sample package, the Director shall make, or cause to be made, an analysis of the same, and he shall return to such purchaser a certificate of analysis, and the said certificate, when verified by the affidavit of the analyst, shall be competent evidence in any court of law or equity in this State.

Selection and
analysis of feed
stuff—certifi-
cate and affi-
davit—evi-
dence.

§ 8. The Director of said Experiment Station is hereby authorized, in person or by deputy, to take samples for analysis not exceeding two pounds in weight from any lot, parcel or package of any concentrated commercial feeding stuff which may be in the possession of any manufacturer, importer, agent, dealer, or transportation company in this State. The said director shall have one or more samples of such feeding stuff collected as herein provided, analyzed annually and the results pub-

Samples to
be taken and
analyzed.

lished, together with such additional information as he may determine.

Adulteration
prohibited—
penalty.

§ 9. Any manufacturer, importer, jobber, agent or dealer who shall sell, offer or expose for sale in this State any concentrated commercial feeding stuff, as defined in this act, without having complied with the provisions of this act, or who shall sell, offer or expose for sale any concentrated commercial feeding stuff which contains a smaller percentage of protein or fat than the minimum guarantee, or a larger percentage of crude fiber than the maximum guarantee, or who shall adulterate any concentrated commercial feeding stuff: with foreign mineral matters or other foreign substance, such as rice hulls, chaff, peanut shells, corn-cob meal, oat hulls, or other similar materials of less or of little or no feeding value, without plainly stating on the label hereinbefore described, the kind and amount of such mixture, or who shall adulterate with any substance injurious to health of domestic animals, shall be guilty of a violation of this act and fined not less than ten dollars nor more than one hundred dollars.

Use of stamps
unlawful.

§ 10. The label attached according to this act to any lot, parcel or package of concentrated commercial feeding stuff offered or exposed for sale in this State, shall be accepted as the guarantee of the manufacturer, importer, jobber, dealer or agent that the said concentrated commercial feeding stuff contains the kinds and amounts of essential ingredients printed on the label or tag, and any person fraudulently attaching or permitting to be attached to any package of concentrated commercial feeding stuff, a fraudulent or counterfeit label, or a genuine label used the second time, or a label representing it to contain a larger percentage of protein or fat than is actually found by analysis to be contained in said concentrated commercial feeding

stuff, shall be guilty of violating this act and may be fined as provided in section 9 and shall also be liable for reasonable damages sustained by the purchase of such concentrated commercial feeding stuff; Provided, however, That a small deficiency in protein or fat shall not be considered evidence of fraudulent intent.

§ 11. Any manufacturer, seller, dealer, agent, clerk or other person who shall impede, obstruct, hinder or otherwise prevent or attempt to prevent any duly authorized inspector or other person in the performance of his duty in collecting samples or otherwise on duty in connection with this act, shall be guilty of violating this act, and shall, upon conviction, be fined not less than ten dollars nor more than fifty dollars.

Obstruction of
inspector—
penalty.

§ 12. It shall be the duty of every prosecuting attorney, county attorney and city attorney to whom the Director of said Experiment Station shall report any violation of this act, to cause proceedings to be commenced against the party so violating the act, and the same prosecuted in manner required by law.

Duties of
Common-
wealth's, coun-
ty and city at-
torneys.

§ 13. The Director of said Experiment Station is empowered to adopt standards for concentrated commercial feeding stuffs and to make and enforce such rules and regulations as he may deem necessary to carry fully into effect the true intent and meaning of this act.

Rules to be
adopted and
enforced.

§ 14. The Director of said Experiment Station shall have power to refuse the registration of any feeding stuff under name which would be misleading as to the materials of which it is made, or when the percentage of crude fiber is above or the percentage of fat and protein below the standard adopted for concentrated commercial feeding stuffs by said Director.

May refuse
registration.

§ 15. No civil action shall be maintained in any court in this State on account of any sale or other contract made in violation of this act.

Suit can not
be maintained.

Repealing
clause.

§ 16. All laws and parts of laws in conflict with this act are hereby repealed.

Approved March 17, 1906.

CHAPTER 49.

AN ACT providing for the continuation of the geographical, topographical and agricultural survey of the State of Kentucky, and for the continuation of topographical surveys in co-operation with the United States Geological Survey.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Geological
survey contin-
ued—duties of
director—extra
pay and ex-
penses—bond of
curator.

§ 1. That the Curator of the State Geological Department be, and he is hereby, authorized and directed to continue the geological, topographical and agricultural survey of the State, which was resumed under provisions set forth in chapter nineteen, Acts of the General Assembly of nineteen hundred and four, approved March fifth, nineteen hundred and four. It shall be his duty as director of said survey to formulate the plans governing the operations of the survey; to regulate and supervise the work in field and office; to determine the character, order and time of publication of the reports of the survey, and to perform such geological and other work as may be necessary for the proper and successful conduct of the survey. For his extra services rendered as director of the survey he shall be allowed and paid twenty-five dollars (twenty-five dollars) per month, and shall be allowed and paid his necessary field and traveling expenses when absent from his office on business connected with the survey. The bond now required of and given by the curator shall also apply in his relation as director of the survey.

§ 2. The director of the survey is hereby authorized to appoint, subject to approval by the Governor, such assistants and employes as may be necessary for such times as their services may be required. Their compensation shall be such as may be fixed by the Governor, upon recommendation of the director, but it shall in no case exceed ——— per day for each day employed in the work of the survey, except in the case of special experts, who may receive not to exceed ——— per day for each day actually employed; and they shall be allowed and paid their actual necessary field and traveling expenses. The director is authorized to enter into co-operative arrangements for geological and hydrographical work with the United States Geological Survey in such instances as it may be of advantage to the State to do so.

Director may be appointed—pay of director.

§ 3. All accounts for compensation and expenses shall be itemized and certified to on oath by the person rendering the same, and shall be accompanied by vouchers showing to whom and for what the sums set forth as expenditures were paid; and they shall, after receiving the endorsement of the director of the survey, then be presented to the Governor for his approval, and the Governor, having approved them, shall thereupon direct the Auditor of Public Accounts to draw his warrant on the Treasurer for the same. And the director shall keep an itemized account of all expenditures of whatsoever kind, including all salaries and other items of compensation, under appropriate headings, in a book, or books, especially provided for such purpose; and at the end of each quarter of the year he shall submit his accounts so kept to a supervisory board, consisting of the Governor, Secretary of State and Auditor, for their inspection and approval.

Accounts to be itemized—approval and payment—books to be kept.

Supplies to
be furnished.

§ 4. It shall be the duty of the State Librarian to supply the office of the geological survey with all necessary stationery for the use of said survey, as other public offices are supplied, upon the requisition of the director of the survey, approved by the Governor.

Report of di-
rector—duties.

§ 5. It shall be the duty of the director of the survey and his assistants to examine and report upon the economic geology of the State especially, as specified in and in accordance with section five of chapter nineteen, Acts of the General Assembly of nineteen hundred and four, said investigations to be conducted along such lines as will prove of practical value in ascertaining and exhibiting the fitness for commercial and economic uses of the various substances reported upon, and to include such standard and practical tests as are necessary and usual in determining the commercial values of the various materials under investigation; and, in furtherance of such practical work, the director, if he should deem it advisable, is authorized to purchase or lease a drilling machine for use in prospecting regions where the existence or continuation of coals, ores or other useful substances beneath the surface may not be readily determined in any other way. The underground and surface waters of the State shall be investigated and the character and distribution of the timbers shall be determined. Especial and prompt attention shall be given to the study of the soils of the State, with reference to their conservation and their fitness for various classes of crops, with a view to determine the proper fertilizers for impoverished or otherwise defective lands, and such results as are appropriate shall be embodied in a soil map; and to the end that the soil investigation may be promptly and effectively carried on, the director is authorized to enter into agree-

ment with the director of the State Agricultural Experiment Station for co-operation and assistance in the work.

§ 6. The reports of the survey shall consist of subject reports, county reports and a general or index report, and shall be prepared in accordance with the provisions of section six of chapter nineteen of the Acts of the General Assembly of nineteen hundred and four, and they shall be printed and distributed in accordance with the provisions and term of section seven of said chapter, all provisions of section seven of chapter nineteen of the Acts of the General Assembly of nineteen hundred and four, approved March fifth, nineteen hundred and four, being hereby confirmed as applicable in the continuation of the survey.

Reports, how prepared and of what to consist.

§ 7. The director of the survey is hereby authorized to enter into agreement with the Director of the United States Geological Survey for the continuation of co-operative topographical surveys in this State: Provided, That the United States Geological Survey shall expend in each case of surveying agreed upon an amount equal to that allotted for such work by the Director of the Kentucky Survey under authority of this act: And provided further, That such agreement may be made as will in all things prove advantageous to this State, and receive the approval of the Governor.

Agreements authorized.

§ 8. The director of the survey shall bi-ennially make report to the Governor, to be transmitted to the General Assembly, showing the progress made by the survey, and giving account of the expenditures that have been made, setting forth in said account, under appropriate heads, for what purposes said expenditures were made.

Bi-ennial reports of expenses.

§ 9. No official or employe of the survey shall be interested in any speculation in mineral lands in this State, nor in the buying or selling of such lands, nor shall they engage for personal compensation in making

private reports for private persons or for corporations, all the provisions of section ten of chapter nineteen of the Acts of the General Assembly of nineteen hundred and four relating to this matter being hereby confirmed as applicable in the continuation of the survey.

Annual appropriation for two years—\$25,000 allotment of appropriation.

§ 10. For the purpose of carrying into effect the provisions of this act, there is hereby appropriated from any money in the State Treasury not otherwise appropriated the sum of twenty-five thousand dollars annually, for two years, shall be allotted as follows: For the geological, chemical, hydrographical, soil and other investigations authorized by this act, including all salaries and field expenses, together with office expenses, clerical assistance, purchase and repairs of instruments, machines and field equipments, repairs and maintenance of the State Museum, freight charges on specimens and other materials, and all necessary miscellaneous items, the sum of fifteen thousand dollars per annum, for topographical surveys in co-operation with the United States Geological Survey, subject to the provisions of section seven of this act, the sum of ten thousand dollars per annum: Provided, That in event it should at any time prove that said co-operative work is not being conducted to the best advantage of the State, the Director of the State Geological Survey is hereby authorized to withdraw from such co-operation when so advised by the Governor, and any unexpended balance shall be turned back into the Treasury.

§ 11. Since it is manifest that the work of the survey should proceed without break, and that those persons now engaged on it should continue at their tasks without interruption, an emergency is hereby declared, and this act shall take effect upon its approval by the Gov-

ernor, but the foregoing appropriations shall only be for two years.

Approved March 17, 1906.

CHAPTER 50.

AN ACT to increase the annual appropriation to the Kentucky Institute for the Education of the Blind from \$10,000 to \$15,000.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That the annual appropriation to the Kentucky Institution for the education of the blind, be, and is hereby increased from ten thousand (\$10,000) dollars to fifteen thousand (\$15,000) dollars. Appropriation increased.

§ 2. Whereas, There is an emergency for the taking effect of this act, therefore the same shall be in force from and after its passage.

Approved March 17, 1906.

CHAPTER 51.

AN ACT to repeal chapter two hundred and ninety-six of the Session Acts of eighteen hundred and eighty-seven and eighteen hundred and eighty-eight.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

That chapter two hundred and ninety-six of the Session Acts of eighteen hundred and eighty-seven and eighteen hundred and eighty-eight, approved by the Governor February twenty-fourth, eighteen hundred and eighty-eight, entitled An act to incorporate the Albany High School in Clinton county, be, and the same is, hereby re-

pealed. Said chapter to be repealed reads as follows:

§ 1. That the Albany High School, located at Albany, the county seat of Clinton county, be, and the same is, hereby incorporated with right to sue and be sued, to acquire and hold real and personal estate to not exceed in value twenty-five thousand dollars, to have a corporate seal, to contract and be contracted with, and to employ teachers and conduct a school upon such terms as the board of directors may prescribe.

§ 2. That the management of said corporation and its affairs shall be under control of five directors, to be elected annually by the stockholders as provided in the existing article of incorporation under chapter fifty-six (fifty-six) of the General Statutes. P. H. Hopkins, J. F. Brents, C. M. Gibbons, J. A. Brents and Preston Cooper, who are the board of directors under the present organization, are to remain and continue in office until their successors are elected and qualified, with full power to control the affairs of said corporation. The stockholders of said corporation shall meet in Albany on the second Saturday in June in each year to elect a board of directors, and, if from any cause the election is not held on that day, the election may be held on some other day in said month, due notice to be given of the time and place by the secretary of the board of directors. The board of directors shall remain in office until their successors are elected and qualified.

§ 3. Stock may, as heretofore, be issued in shares of fifty dollars each, but not to exceed in the aggregate twenty-five thousand dollars, each shareholder to be entitled to one vote in the election of a board of directors. Certificates may be issued for money paid to be repaid in tuition not to exceed twenty per cent. thereof annually.

§ 4. The indebtedness of said corporation shall not exceed at any one time ten thousand dollars, and the board of directors are authorized to borrow money and execute bonds or notes for same, to be paid by said corporation, the private property of the board of directors and stockholders to be exempt from corporate debts and liabilities.

§ 5. The board of directors are authorized to appoint such officers and agents as they may deem necessary to the proper conduct and management of the business of the corporation and make such rules and regulations as they may deem best to promote the interest of the corporation.

§ 6. That the board of directors of the Albany High School are hereby constituted and authorized to act as a board of trustees for the common school district No. 10, that is, the school district in which Albany is situated, and they will discharge all the duties and make all reports required by law of trustees of common school districts, except that they shall make all their reports to the superintendent and they shall receive from the State annually the proportion of the school fund to which said district is entitled for the white children therein. The county superintendent shall have no control over said school district, but may change the line between said school district so as to emerge the boundary of said district upon the petition of the fathers and guardians of the children within the school age residing in adjoining districts.

§ 7. That in order to entitle said corporation to receive the school fund to which said district is entitled, the said board of directors shall take the census of the white children in the school age and make report thereof to the superintendent for the State and admit free

of tuition in all the branches required to be taught in common schools for five months each year all the white children in said district within the school age and make report thereof through the president of the board at the expiration of five months fixed for said free tuition, and they may report when one-half of the time has been taught by competent teachers and receive the per cent. now allowed by law, and when the proper report is filed in this office, the superintendent of the State shall draw his warrant on the Auditor in favor of the president of the board of directors for the Albany High School for the amount due said district.

§ 8. No sectarian, infidel or immoral doctrine shall be taught to any of the children within said school district during the period set apart for free tuition to them, nor shall they be placed in any class or room where theology or religion of any kind is taught, if any such class is ever taught in said school.

§ 9. The Superintendent of Public Instruction for this State shall furnish said board of directors such blanks as may be necessary for them to make all necessary reports.

§ 10. That this act take effect from and after its passage.

Approved March 17, 1906.

CHAPTER 52.

AN ACT to amend an act, entitled "An act to make it unlawful to employ a child less than fourteen years of age in workshops, mines, mills or factories," and to regulate the employment, use and protection of child labor in mills, mines, factories, etc.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. No child under sixteen years of age, employed

in any manufacturing establishment, mine, mill or workshop in this Commonwealth, shall be required, permitted or suffered to work therein more than sixty hours in any one week, nor more than ten hours in any one day, unless for the purpose of making a shorter work day on any one day of the week, and in no case shall any child under sixteen years of age work in any manufacturing establishment, mine, mill or workshop after seven o'clock in the evening or before six o'clock in the morning of any day; and every person, firm, corporation or company employing any child under sixteen years of age in any manufacturing establishment, mine, mill or workshop shall post, and keep posted, in a conspicuous place in the office, a printed notice, stating the number of hours of labor per day required of such persons for each day of the week, and the number of hours of labor exacted or permitted to be performed by such persons shall not exceed the number of hours of labor so posted as being required. The time of beginning and ending the day's labor shall be the time stated in such notice.

Child under 16 not to be worked in mines, etc.—
notices.

§ 2. No child under fourteen (14) years of age shall be employed at any time in any factory, workshop, mill or mine, unless said child shall have no other means of support. No such child shall be employed in any mercantile establishment, nor in any service of any telegraph, telephone or public messenger company, laundry, printing establishment, except during the vacation of the public schools. No child under sixteen (16) years of age shall be employed at any occupation dangerous or injurious to health or morals. And in event of disagreement between the Labor Inspector and proprietor, the city or county physician shall be called in as referee, and his decision shall be final. It shall be the duty of every person employing children to keep a register

Registers to be kept—affidavits of parents to be filed.

in which shall be recorded the name, birthplace, age and place of residence of every person employed by him under the age of sixteen years; and it shall be unlawful for any proprietor, agent, foreman or other person in or connected with a manufacturing establishment, mine, mill or workshop to hire any child under the age of sixteen years to work therein without there is first provided and placed on file in the office an affidavit made by the parent or guardian, stating the age, date and place of birth of said child. If said child has no parent or guardian, the said affidavit shall be made by the child, which affidavit shall be kept on file by the employer, and said register and affidavit shall be produced for inspection on demand by the Labor Inspector. There shall be posted conspicuously in every office of every factory, mill, workshop or mine, where children under sixteen years of age are employed, a list of their names, with their ages, respectively. The Labor Inspector shall have the power to demand a certificate of physical fitness from the city or county physician in the case of children whom he deems physically unable to perform the labor at which they may be employed, and shall have the power to prohibit the employment of any child that can not obtain such a certificate.

Employment
prohibited.

§ 3. No person, firm or corporation shall employ or permit any child under the age of sixteen years to have the care, custody, management of, or to operate any elevator, nor shall any person under sixteen years of age be employed at sewing belts or assist in sewing belts.

Certain appli-
ances required
about machin-
ery.

§ 4. It shall be the duty of the owner of any manufacturing establishment, or his agents, superintendents or other person in charge of the same, to furnish and supply, when practicable, or cause to be furnished and supplied therein, belt shifters, or other safe mechanical

contrivances for the purpose of throwing belts on or off pulleys; and, whenever practicable, machinery therein shall be provided with loose pulleys. All vats, pans, saws, planes, cogs, gearing, belting, set screws and machinery of every description therein, which is palpably dangerous, where practicable, shall be properly guarded, and no person shall remove or make ineffective any safeguard around or attached to any planer, saw, belting, shafting or other machinery, or around any vat or pan, while the same is in use, unless for the purpose of immediately making repairs thereto, and all such safeguards shall be promptly replaced. No person under eighteen years of age shall be allowed to clean machinery while in motion.

§ 5. Suitable and proper wash rooms and water closets shall be provided in each manufacturing establishment, and such water closets shall be properly screened and ventilated and be kept at all times in a clean condition; and if women and girls are employed in any such establishment, the water closets shall have separate approaches and be separate and apart from those used by men. All closets shall be kept free obscene writing and marking. A dressing room shall be provided for women and girls when required by the Labor Inspector in any manufacturing establishment in which women and girls are employed.

Water closets
required—how
kept.

§ 6. Every person, firm, corporation, association, individual or partnership employing girls or adult women in any manufacturing, mechanical or mercantile industry, laundry, workshop, renovating works or printing office in this Commonwealth shall provide seats for the use of the girls and women so employed, and shall permit the use of such by them when not necessarily engaged in the active duties for which they are employed.

Seats to be
furnished.

§ 7. The walls and ceilings of each room in every

Walls to be
painted.

manufacturing establishment shall be lime washed or painted, when, in the opinion of the Labor Inspector, it shall be conducive to the health or cleanliness of the person working therein.

Charge to
grand juries.

§ 8. That the grand jury shall have inquisitorial powers to investigate violations of this act, and that judges of the circuit courts of the State shall specially charge the grand jury at the beginning of each term of the court to investigate violations of this act.

§ 9. The words "manufacturing establishment," wherever used in this act, shall be construed to mean any mill, factory or workshop where labor is employed.

Act to be
posted.

§ 10. A copy of this act shall be conspicuously posted and kept posted in each work room of every manufacturing establishment, mill, mine or workshop in this Commonwealth.

Violations of
act—penalties.

§ 11. Any person who violates any of the provisions of this act, or who suffers or permits any child to be employed in violation of its provisions, shall be deemed guilty of a misdemeanor and, on conviction, shall be punished by a fine of not more than fifty dollars for the first offense and not more than two hundred dollars for the second offense.

§ 12. The provisions of this act shall not apply to the handling of fruits and vegetables in season, and the delivery of tobacco at the warehouses, and preparing same for the manufacturer.

§ 13. All laws and parts of laws in conflict with the provisions of this act are hereby repealed.

Approved March 17, 1906.

CHAPTER 53.

AN ACT to provide for the establishment and maintenance in counties which contain a city of the first class of a hospital for the treatment of persons afflicted with tuberculosis.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That in counties in this Commonwealth which contain a city of the first class, there shall be created a board to be composed of ten persons, which shall be a body politic and corporate, and shall be known as the "Board of Tuberculosis Hospital," and in which name it may sue and be sued. Board of tuberculosis hospital created.

§ 2. The members of said board shall be appointed by the mayor of the city and shall serve without compensation, and the mayor shall be ex-officio a member of said board, and said members shall be appointed for a term of four years. Appointment of board.

§ 3. Said board shall have the power to organize and elect officers, rent or purchase, or to erect, and to conduct and maintain, a suitable hospital and ground for the treatment of persons afflicted with tuberculosis, and to make all needful rules and regulations, with reference to the admission and discharge of patients and the conduct of the affairs of the hospital, which, in their judgment, seem proper, provided such regulations be not in conflict with the law. Powers and duties of board.

§ 4. The mayor of the city shall have power to fill any vacancies which may occur in the membership of said board through death, resignation or otherwise, by appointing some other person to fill out the unexpired term of such person as may have retired from the board during the term for which he was appointed. Vacancies—how filled.

§ 5. For the purpose of meeting the expenses neces-

Levy of tax
for purposes of
act.

sary to carry out the purpose of this act, the fiscal court of the county and the municipal board of the city in which such board shall exist are authorized, empowered and directed each to levy a tax not to exceed two cents and not less than one-half a cent on the one hundred dollars of taxables in their respective cities and counties, and the sums derived from said taxation are to be paid over to the said board for the purposes herein set forth.

Approved March 17, 1906.

CHAPTER 54.

AN ACT to provide for the punishment of persons responsible for, or directly promoting or contributing to, the conditions that render a child dependent, neglected or delinquent.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Who deemed
guilty of neg-
lect—penalty—
defendant may
give recogniz-
ance.

§ 1. Any parent or parents, or legal guardian, or person having the custody of any dependent, neglected or delinquent child, as defined by the statutes of this State, or any other person who shall knowingly or willfully encourage, aid, cause, abet or connive at such state of dependency, neglect or delinquency, or shall knowingly or willfully do any act or acts that directly produce, promote or contribute to the conditions which render such child a dependent, neglected or delinquent child, as so defined, or who, having the custody of such child, shall, when able to do so, willfully neglect to do that which will directly tend to prevent such state of dependency, neglect or delinquency, or to remove the conditions which render such child either a neglected, dependent or delinquent child, as aforesaid, shall be deemed guilty of a misdemeanor and, on conviction there-

of, shall be punished by a fine of not more than two hundred (\$200.00) dollars, or by imprisonment in the county jail, house of correction or workhouse for not more than twelve months, or both by fine and imprisonment: Provided, That, instead of imposing the punishment hereinbefore provided, the court shall have the power to enter an order suspending sentence and releasing the defendant from custody on probation, for the space of one year, upon his or her entering into a recognizance, with or without sureties, in such sums as the court may direct. The condition of the recognizance shall be such that if the defendant shall make his or her personal appearance in court whenever ordered to do so within a year, and shall provide and care for such dependent, neglected or delinquent child in such manner as to prevent a continuance or repetition of such state of dependency, neglect or delinquency, or as otherwise may be directed by the court, and shall further comply with the terms of such order, then the recognizance shall be void, otherwise in full force and effect. If the court be satisfied by information or due proof, under oath, that at any time during the year the defendant has violated the terms of such order, it may forthwith revoke such order and sentence him or her under the original conviction. Unless so sentenced, the defendant shall, at the end of such year, be discharged, and such conviction shall become void.

Approved March 17, 1906.

CHAPTER 55.

AN ACT relating to amendment of section one hundred and forty-five of the Constitution, relating to suffrage and elections.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That, upon the concurrence of three-fifths of all

the members elected to each House, the yeas and nays being taken thereon and entered in full in their respective journals, section one hundred and forty-five of the Constitution of Kentucky be, and it is, amended by adding a fourth paragraph to said section, containing the following words, to-wit:

Providing
payment of
taxes as quali-
fication.

“§ 4. Persons who have not, at least sixty days before the election at which they offer to vote, paid in full all State, county, municipal, district and school taxes due by them for the year previous to the one in which they offer to vote.”

That section one hundred and forty-five of the Constitution of Kentucky, relating to suffrage and elections, be amended to read as follows:

“§ 1. Every male citizen of the United States of the age of twenty-one years, who has resided in the State one year and in the county six months, or the precinct in which he offers to vote sixty days next preceding the election, shall be a voter in said precinct and not elsewhere, but the following persons are excepted and shall not have the right to vote:

“1. Persons convicted in any court of competent jurisdiction of treason, or felony or bribery in an election, or of such high misdemeanor as the General Assembly may declare shall operate as an exclusion from the right of suffrage; but persons hereby excluded may be restored to their civil rights by executive pardon.

“2. Persons who at the time of the election are in confinement under the judgment of a court for some penal offense.

“3. Idiots and insane persons.

“4. Persons who have not, at least sixty days before the election at which they offer to vote, paid in full all State, county, municipal, district and school taxes due

by them for the year previous to the one in which they offer to vote.”

CHAPTER 56.

AN ACT appropriating money for industrial training for colored persons and for completing girls' dormitory and providing water for ordinary use and fire protection at Kentucky Normal Industrial Institute.

WHEREAS, This Commonwealth, actuated by the welfare of its colored citizens and the people in general, has established at Frankfort a Normal and Industrial Institute for colored persons, which institution is doing a well improved work; and,

WHEREAS, The water supply of the school is inadequate for ordinary purposes, and no protection whatever is offered the building against fire; and,

WHEREAS, The State appropriates nothing to this institution, or elsewhere, for the industrial training of its colored youth, and nowhere in the State has the negro youth an opportunity to learn useful trades; therefore,

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That the sum of twenty thousand dollars be appropriated for the Kentucky Normal and Industrial Institute for colored persons from any funds in the Treasury not otherwise appropriated, for the accomplishment of the afore mentioned purposes, to-wit:

The completion of girls' dormitory with satisfactory and economical plan of heating and lighting; the providing of water for ordinary use and for fire protection; the providing for industrial training to the end that

Appropriation
—purpose for
which used.

the colored youth of the Commonwealth may be trained into industrious habits and useful trades, as the trustees of the institution may, in their wisdom, decide best and most practical.

Approved March 20, 1906.

CHAPTER 57.

AN ACT to amend an act, entitled "An act for the government of cities of the first class," approved July first, eighteen hundred and ninety-three.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Apportion-
ment by Board
of Public
Works—manner
of assessing
cost—power of
general council.

§ 1. That section seventy of an act, entitled "An act for the government of cities of the first class," approved July first, one thousand eight hundred and ninety-three (which is section two thousand eight hundred and thirty-three of the Kentucky Statutes), be, and the same is hereby, repealed and, in lieu thereof, the following is inserted, so that said section shall read as follows:

When the improvement is the original construction of any street, road, lane, alley or avenue, improvement shall be made at the exclusive cost of the owners of lots in each fourth of a square, to be equally appointed by the Board of Public Works, according to the number of square feet owned by them, respectively, and in such improvements the cost of the curbing shall constitute a part of the cost of the construction of the streets or avenue, and not of the sidewalk.

Each sub-division of the territory bounded on all sides by principal streets shall be deemed a square. When the territory contiguous to any public way is not defined into squares by principal streets, the ordinance providing for the improvement of such public ways shall

state the depth, not exceeding five hundred feet, on both sides of said improvement to be assessed for the cost of making the same, including the cost of the improvement of the intersections, if any, of said public way, according to the number of square feet owned by the parties respectively within the depth as set out in the ordinance.

The general council shall have power by ordinance, recommended by the Board of Public Works, to cause the digging and the walling of public wells and cisterns, and the placing of water plugs and fire hydrants and attachments to street water pipes in the public ways, and to apportion the cost thereof exclusively against the owners fronting the public ways to the middle of each square from the intersection at or near which the work shall be located according to the number of square feet in such lots, or in any other equitable mode of apportionment which the general council may prescribe by ordinance, and lien shall exist against such lots for the respective apportionments by the Board of Public Works, of the cost of digging and walling of public wells and cisterns and the placing of water plugs and fire hydrants and attachments to street water pipes, with interest from the date of apportionment at the rate of six per cent. per annum, until paid.

§ 2. That section two hundred and five of an act, entitled "An act for the government of cities of the first class," approved July first, one thousand eight hundred and ninety-three (being section two thousand nine hundred and ninety-one of the Kentucky Statutes), be amended by inserting after the word "improvements," the words, "or personal property," so that said section, when amended shall read as follows:

Assessor's duties.

Whenever, by any complaint of the party assessed, or

otherwise, it appears that any property has been assessed in a name other than that of the owner or holder, the city assessor shall, after notice through the mail to the owner or holder, at the time of the notice, make the correction, whether for the current or any preceding year, in his books, and certify such correction to the tax receiver; and to the corrected assessment and to the retrospective assessment hereinafter authorized, the remedies of sections two thousand nine hundred and ninety-seven and three thousand and nine, both inclusive, shall attach, beginning with the first of May after the correction of retrospective assessments is certified to the receiver. When any lands or improvements, or personal property, shall not be assessed in any one year, they may, when the omission is discovered, be assessed retrospectively for that year at any time not later than five years thereafter; but the lien thereby accruing to the city shall not prejudice the right of purchasers acquired in the meantime; and for any damage arising to the city by loss of lien, the assessor guilty of the omission, together with his bondsmen, shall be liable. Any person thus retrospectively assessed may, within thirty days after the mailing of a notice thereof to him, file in the assessor's office the complaint provided for in the next section. If he does so, the assessment shall not become binding, nor shall any bill be issued thereupon until it be passed on as in the next section provided.

Complaints
to be investi-
gated by
board of assess-
ment.

§ 3. That section two hundred and six of said act for the government of cities of the first class, (which is section two thousand nine hundred and ninety-two of the Kentucky Statutes be amended by inserting the word "lands" the words "personal property," so that said section, when amended, shall read as follows:

The assessment books in the section named shall remain open in the assessor's office from the fifteenth to

the thirtieth of November, and any one who thinks that his personal property, lands, or improvements, or those in which he has an interest, though they be not assessed in his name, have been assessed beyond their value, may, before the last named day, file with the assessor his complaint, specifying the parcel and alleged excess, and the complaint shall forthwith be investigated by the Board of Equalization, which shall, according to the justice of the case, approve or reduce the assessment.

It may, after notice to any taxpayer, increase the assessment if satisfied, on investigation, that it is too low, either as to real or personal property.

§ 4. That section two hundred and twelve of said act for the government of cities of the first class (which is section two thousand nine hundred and ninety-eight of the Kentucky Statutes), be repealed, and, in lieu thereof, the following shall constitute said section, so that the same read as follows:

Enforcement
of collection of
taxes.

All tax bills, uncollected in whole or in part, and which remain in the hands of the tax receiver on the first day of May succeeding the date on which they were listed with him for collection against any person owning property in his own right, shall be deemed a debt from such person to said city arising as by contract and may be enforced as such (except those against the persons under the disability of infancy, coverture or unsound mind) by all remedies given for the recovery of debt in any court of this Commonwealth otherwise competent for that purpose; and those bills assessed against an administrator, executor or trustee shall be a charge against the whole succession of trust estates and may be in either case enforced accordingly, this being in addition to the other remedies hereinafter given. All tax bills remaining unpaid on the first day of May, succeeding the date on which they were listed with the tax receiver for collec-

tion shall bear interest at the rate of one-half of one per cent. for every month, or fraction of a month, from date until the first day of the next succeeding May, and thereafter shall bear interest at the rate of one per cent. for every month, or fraction of a month, until paid.

Providing for
license tax.

§ 5. That section two hundred and twenty-five of said act for the government of cities of the first class, and the amendments thereto (being section three thousand and eleven of the Kentucky Statutes), be, and the same is hereby, repealed and in lieu thereof, the following shall constitute said section, so that the same shall read as follows:

Pursuant to the authority conferred by section two thousand nine hundred and eighty of the Kentucky Statutes, the general council may by ordinance provide, in addition to ad valorem taxation for licensing any business, trade, calling, occupation or profession, and the using, or holding or exhibiting any animal, article or other thing, whether the same were or were not heretofore enumerated in any statute, and may fix in each case a license fee, all such fees to be paid into the sinking fund of such city.

This act shall in no way affect the validity of any license heretofore issued nor any penalty already incurred under any statute or ordinance requiring a license in such city.

Ordinance to
fix fee and pro-
vide penalties.

§ 6. That section two hundred and twenty-six of said act for the government of cities of the first class (being section three thousand and twelve of the Kentucky Statutes), be repealed and, in lieu thereof, the following shall constitute said section, so that the same shall read as follows:

Each ordinance of such city imposing a license shall fix the fee to be paid therefor by the licensee, and shall also prescribe a penalty for failing to obtain said license when required so to do: Provided, however, That noth-

ing in any section of this act shall in any way affect the statutes and ordinances now in force in regard to liquor licenses.

§ 7. That section sixty-seven of said act for the gov-
ernment of cities of the first class (being section two
thousand eight hundred and twenty-nine of the Ken-
tucky Statutes) be amended by striking out the last
sentence thereof and inserting in lieu thereof the follow-
ing:

Letting of con-
tracts—draw-
ings—specifica-
tions—notices.

“Said board shall let said contract to the lowest and best bidder, which contract shall be subject to the approval of the general council. Said board shall have the power to reject any and all bids,” so that said section, when amended, shall read as follows:

“Whenever said board shall order any work to be done which, either by order of said board or according to law, is to be performed by independent contract, said board shall prepare and place on file in the office of said department complete drawings and specifications of said work. Thereupon said board shall cause a notice to be published in one daily or weekly newspaper of general circulation, published in said city, once in each week for two weeks, informing the public of the general nature of the work, of the fact that the drawing and specifications are on file in said office, and of the nature and extent of the bond or security required, and calling for sealed proposals for said work by a day not earlier than ten days after the first of said publications. The board may, in its discretion, fix a later day for receiving said sealed proposals, providing such date shall be mentioned in each of said notices. Said board shall let said contract to the lowest and best bidder, which contract shall be subject to the approval of the general council. Said board shall have the power to reject any and all bids.

§ 8. Owing to the fact that these amendments are

needed to justly carry into effect the provisions of the act hereby amended, an emergency is hereby declared to exist and this act shall take effect and become a law from and after its passage and approval by the Governor.

Approved March 21, 1906.

CHAPTER 58.

AN ACT to amend an act, entitled "An act for the government of cities of the first class," approved July first, one thousand eight hundred and ninety-three.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Recording of
plats and maps
of dedications
—filing maps
and plats with
Board of Pub-
lic Works and
approval and
rejection of
same.

§ 1. That section sixty-four of an act for the government of the cities of the first class, approved July first, one thousand eight hundred and ninety-three, and being section two thousand eight hundred and twenty-six of the Kentucky Statutes, be repealed and that in lieu thereof, the following provisions shall take its place, namely:

No public way shall be opened, widened, narrowed, closed or constructed, and no sidewalk shall be constructed or reconstructed, and no public wells and cisterns shall be dug and walled, except by ordinance recommended by the Board of Public Works.

Hereafter no plat or map laying out or offering for dedication any public way or easement in the territory within the limits of the city or within three miles of the said limits as then existing shall be received for record by, or be recorded in the office of, the clerk of the county court of the county, except upon the conditions hereinafter named; and if the description of any deed, lease, mortgage or bond for titles to land within said territory refers to or is based upon any map or plat not now recorded or described the land as binding upon

any street, avenue, alley or other public way proposed or offered for dedication, immediately or in the future, for the use of the public and the purchaser, lessee, or mortgagee, said instrument or writing shall not be received for record by, or be recorded in the office of, the clerk of said court, except upon the following conditions, namely:

(a) Whenever any person desires to lay out or offer for dedication, by a recorded plat, any such public way or easement within the city limits, he shall file with the Board of Public Works a topographical map or plat of the territory bounded or intersected or immediately adjacent to said proposed public way or easement, showing the levels of said land and the proposed names, nature and dimensions of the said public way or easement proposed or offered for dedication; and, if said board think such proposed dedication of said public way or other easement would be beneficial to the public interests and suitable for the immediate or future acceptance of the city, said board shall approve the said map or plat and the chairman or secretary of said board shall subscribe a certificate of approval on said map and acknowledge the execution thereof before any officer authorized to take an acknowledgment to deeds, and thereupon said map or plat may be received for record by and be recorded in the office of the clerk of the county court.

If said board refuse to approve said map or plat in thirty days, the person offering the same may file a petition in the circuit court of the county against the city, stating the facts and filing a copy of said map or plat and said suit shall begin and proceed and be tried as a civil action in equity, and if the court, at the hearing, believe that the plaintiff has shown that said proposed dedication would be beneficial to the public interests and suitable for the immediate or future accept-

ance of the city, the court shall order said map or plat to be received by the clerk of the county court for record in his office when the legal fees for recording the same have been paid or tendered.

Filing of plats
and maps with
county judge.

(b) Whenever any person desires to lay out or offer for dedication, by a recorded plat, any such public way or other easement outside the limits of the city, but within three miles thereof, he shall file a like topographical map with the Board of Public Works and also with the judge of the county court and if said board and said judge think such proposed dedication would be beneficial to the public interests and suitable for the immediate or future acceptance of the city when its boundaries embrace said land, said board and said county judge shall approve said map or plat in the manner above provided and said map or plat shall be received for record by and be recorded in the office of the clerk of the county court upon the payment of the legal fees therefor.

If said board or said county judge refuse for thirty days to approve said map or plat, the person offering the same shall have the right to take a like appeal to the circuit court as provided for above.

The mere approval of such a map or plat by the Board of Public Works or the county judge shall not be treated or held as of itself an acceptance of such an offer of dedication by the public authorities of the city or county, but when said public authorities are ready to accept or improve the public ways or other easement in the territory covered by said map or plat, they shall be accepted or improved in conformity with said map or plat.

Any person who shall lodge for record in the county clerk's office, and any county clerk or deputy of the county clerk who shall receive for record or permit to

be lodged for record, any plat or map or deed or other instrument contrary to the provisions of this act, shall be guilty of a misdemeanor and be fined not less than twenty-five dollars and not more than one hundred dollars for each offense.

Penalty for lodging for record and recording maps, plats or deed contrary to provisions of act.

Approved March 21, 1906.

CHAPTER 59.

AN ACT to make it unlawful to present plays in this Commonwealth that are based upon antagonism alleged formerly to exist between master and slave or that excite race prejudice, and to provide a penalty therefor.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That it shall be unlawful for any person to present, or to participate in the presentation of, or to permit to be presented in any opera house, theater, hall or other building under his control, any play that is based upon antagonism alleged formerly to exist between master and slave, or that excites race prejudice.

§ 2. Any person violating the provisions of the act shall be subject to a fine of not less than one hundred dollars, nor more than five hundred dollars, or to imprisonment in the county jail of not less than one or more than three months, or both such fine and imprisonment.

Approved, March 21, 1906.

CHAPTER 60.

AN ACT to amend section one thousand eight hundred and forty-six of the Kentucky Statutes.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section one thousand eight hundred and forty-six of the Kentucky Statutes, which is as follows, to-wit:

“§ 1846. It shall be the duty of the fiscal court of each county to cause to be published annually, in one newspaper published in the county, but if there is no such paper published in the county, in such form as they may deem proper, a statement showing the financial condition of the county, which statement shall include a list of the claims and amounts thereof allowed against the county during the preceding year, and to whom allowed, and the names of all persons returned by the sheriff on his return of tax warrants, and the amounts due from each for the preceding year, with such other information as it may deem proper to have published,” be amended so as to read as follows:

Penalty for failure to publish statement of financial county.

“It shall be the duty of the fiscal court of each county to cause to be published annually, in one newspaper published in said county, a statement showing the financial condition of the county, which statement shall include a list of the claims and amounts thereof allowed against the county during the preceding year, and to whom allowed, and the names of all persons returned by the sheriff on his return of tax warrants, and the amounts due from each for the preceding year, with such other information as it may deem proper to have published; but if there is no paper published in the county, then the publication shall be made in such form as the fiscal court may deem proper. The fiscal court and each member thereof in any county that fails or refuses to cause to be published the information required by this section, and in the manner herein provided, shall be fined fifty dollars for each offense, to be recovered by indictment in the circuit court.”

Approved March 21, 1906.

CHAPTER 61.

AN ACT to amend and re-enact sections nine hundred and nineteen and nine hundred and twenty of the Kentucky Statutes, chapter thirty-four, article four, relative to dividing or striking off Territory.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That sections nine hundred and nineteen and nine hundred and twenty be, and is hereby, re-enacted and amended, and shall read as follows:

“§ 919. That when a petition signed in person by not less than a majority of the voters living in such territory shall be filed at the regular term of county court thereof, asking for same, it shall be the duty of the county court, by order entered of record, to call an election to be held, and direct a poll to be opened at the various precincts in the county on the day of any regular election to be held in said county for other than county officers, which does not occur within less than ninety days from the filing of said petition, at which election the proposition for dividing or striking the territory therein described from said county, and attaching same to adjoining county, shall be submitted to the legal voters of said county for their approval or rejection, but no order of the county court calling such election shall be legal unless it contains a specific description of the territory proposed to be stricken or divided. It shall be the duty of the county court, by order entered of record, to direct the sheriff of the county to advertise the said election and the object thereof for at least sixty days next before the day thereof in one or more newspapers printed and published in the county, if there be a newspaper published in the county, and also by printed hand-

Time of holding election—
publication of
notices.

bills posted at not less than four places in each voting precinct and at the court-house door.

Manner of
conducting
elections.

“§ 920. It shall be the duty of the officers of said election in each voting precinct to hold said election the same hours they are by law required to hold said election for the purpose of any regular election, and said election shall be held and conducted in all respects under the general election laws obtaining in this Commonwealth at the time of the election.”

Approved March 21, 1906.

CHAPTER 62.

AN ACT to authorize and empower railroad companies to designate persons to act as railroad police, providing for their appointment by the Governor and defining their duties, powers and liabilities.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Policeman
for railroad.

§ 1. That every corporation owning, using or operating a railroad in this State may apply to the Governor to appoint and commission such persons as said corporation may designate to act as such policemen for such corporation.

Governor to
appoint.

§ 2. The Governor, upon such application being made, shall appoint such persons as such corporation may designate, or as many thereof as he may deem proper to be such policemen, and shall issue to such as he shall appoint a commission to act as such policemen.

Execution of
bond—taking of
oath.

§ 3. Every person so appointed to act as such policeman shall, before he enters upon the discharge of the duties of his office, execute bond, with good security, conditioned for the faithful performance of his duty as such policeman, and take and subscribe an oath of of-

fice and the oath required by the Constitution of this State. Said bond shall be executed in the county court of the county in which such person resides, and shall be approved by the judge thereof, who shall administer the oath of office herein required, all of which shall be ^{Powers and duties.} duly entered of record by the clerk of said court. The execution of said bond and the taking of the oath of office as aforesaid shall be endorsed upon the commission of the person so qualifying, and certified copies of said commission, together with the endorsement thereon, shall be recorded in the office of the county clerk of each and every county throughout or into which the railroad, for which such policeman is appointed, runs, or for which it is intended he shall act. The several policemen so appointed and commissioned shall, in and throughout the counties in which they are authorized to act, severally possess and exercise the power of sheriffs and constables in making arrests, and the service of process in criminal and penal prosecutions, and shall be subject to all the liabilities of such sheriffs or constables while in the discharge of their duties as such policemen and for which their security shall be responsible upon their bond: Provided, however, That the powers herein conferred upon said railroad policemen shall only be exercised by them in the arrest and prosecution of persons committing public offenses upon the trains or about the depots.

§ 4. Such railroad police shall, while on duty, wear ^{Badge to be worn.} a metallic badge or shield, with the words, "Railway Police" and the name of the corporation or railroad, or the initials of the corporation or the railroad for which appointed, engraved thereon; except when acting as a detective in the service of such corporation or railroad in the discharge of his duty for such corporation or railroad, when he can wear it concealed.

Compensation
and how paid.

§ 5. The compensation of such policemen shall be paid by the corporation or railroad company for which they are respectively appointed and as may be agreed upon between them and such company or corporation.

Receiver may
have officer ap-
pointed.

§ 6. When any such railroad company shall be owned, used or operated by a receiver, company or person other than a corporation, such receiver, company or person may have such policeman appointed in the same manner hereinbefore provided as to corporations.

Services may
be dispensed
with on notice.

§ 7. When a railroad company no longer requires the service of a policeman so appointed, it may file notice to that effect, signed by its general manager, in the several offices in which the commission of such policeman is recorded, which shall be noted by the clerk upon the margin of the record where the commission is recorded, and thereupon the power of such policeman shall cease as to any particular county in which such notice is filed and recorded.

§ 8. When the railroad is owned, used or operated by a receiver, company or persons, as hereinbefore provided, a like notice may be filed over the signature of such receiver, company or persons, and shall have the same force and effect.

Approved March 21, 1906.

CHAPTER 63.

AN ACT to regulate the carrying, moving, delivering, transferring or distributing of intoxicating liquors in local option districts.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Who liable to
penalties.

§ 1. It shall be unlawful for any person or persons, individual or corporation, public or private carrier to

bring into, transfer to other person or persons, corporations, carrier or agent, deliver or distribute, in any county, district, precinct, town or city, where the sale of intoxicating liquors has been prohibited, or may be prohibited, whether by special act of the General Assembly, or by vote of the people under the local option law, any spirituous, vinous, malt or other intoxicating liquor, regardless of the name by which it may be called; and this act shall apply to all packages of such intoxicating liquors whether broken or unbroken.

Not to apply to druggists buying in five-gallon lots.

Provided individuals may bring into such district, upon their person or as their personal baggage, and for their private use, such liquors in quantity not to exceed one gallon: And provided, The provisions of this act shall not apply to licensed physicians or druggists, to whom any public carrier may deliver such goods, in unbroken packages, in quantity not to exceed five gallons at any one time.

§ 2. Each package of such spirituous, vinous, malt or other intoxicating liquor, regardless of the name by which it may be called, whether broken or unbroken packages, brought into and transferred to other person, corporation, carrier or agent, delivered or distributed in such local option territory, shall constitute a separate offense.

Each package constitutes offense.

§ 3. Any person or persons, individual or corporation, public or private carrier violating the provisions of this act shall be deemed guilty of violating the local option law and shall be fined not less than fifty nor more than one hundred dollars for each offense.

Penalty.

§ 4. And the place of delivery of such liquors shall be held to be the place of sale: Provided further, That the provisions of this act shall only apply to common carriers, corporations, firms or individuals who usually

Place of delivery place of sale.

carry freight or goods for hire and every firm, common carrier, corporation or individual who receives pay for conveying vinous, malt or spirituous liquors shall be deemed a violator of the provisions hereof.

§ 5. And all laws in conflict with this act are hereby repealed.

Approved March 21, 1906.

CHAPTER 64.

AN ACT fixing and defining the powers of the several county courts within this Commonwealth with reference to the care, treatment and control of delinquent, neglected and dependent children, and providing for the means whereby such powers may be exercised.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Who deemed
delinquent
child—who
deemed depend-
ent or neglect-
ed child.

§ 1. This act shall apply only to male children seventeen years of age or under and to female children eighteen years of age or under, who are not inmates of a State institution or any institution incorporated under the laws of the State of Kentucky for the care and correction of children, or of any reform school for juvenile offenders.

The words "delinquent child" shall include any male child seventeen years of age or under and any female child eighteen years of age or under who violates any law of this State; or who is incorrigible; or who knowingly associates with thieves, vicious or immoral persons; or who, without just cause and without the consent of its parents or custodian, absents itself from its home or place of abode; or who is growing up in idleness or crime; or who knowingly visits or enters a house of ill-repute; or who knowingly patronizes or visits any policy shop or place where any gaming device is or shall be

operated; or who patronizes or visits any saloon or dram shop where intoxicating liquors are sold; or who patronizes or visits any public pool room or bucket shop; or who wanders about the streets in the night time without being on lawful business or occupation; or who habitually wanders about any railroad yards; or who habitually uses vile, obscene, vulgar, profane or indecent language or is guilty of immoral or disorderly conduct in any public place or highway or about any school house; or who is persistently truant from school.

Any child committing any of the acts herein above mentioned shall be deemed a juvenile delinquent person, and shall be proceeded against as such in the manner hereinafter provided. A deposition of any child under this act, or any evidence given in such cause, shall not, in any civil, criminal or other cause or proceeding whatever in any court, be lawful or proper evidence against such child for any purpose whatever, except in subsequent cases against the same child under this act. The word "child" or "children" may mean one or more children, or the word "parent" or "parents" may mean one or both parents, when consistent with the intent of this act.

For the purposes of this act the words "dependent child" or "neglected child" shall mean any male child seventeen years of age or under, or any female child eighteen years of age or under, that is found begging, or receiving, or gathering alms (whether actually begging or under the pretext of selling or offering for sale anything), or being in any street, road or public place for the purpose of so begging, gathering or receiving alms; or that is found wandering and not having any home or any settled place of abode or proper guardianship or visible means of subsistence; or that is found destitute or whose home, by reason of neglect, cruelty or depravity

on the part of its parents, guardian or other person in whose care it may be, is an unfit place for such child.

The word "association" shall include any corporation which embraces in its purposes the care or disposition of children coming within the meaning of this act.

County courts
to have exclu-
sive jurisdic-
tion.
"Juvenile
docket."

§ 2. The county courts of the several counties of this State shall have exclusive jurisdiction in all cases coming within the terms and provisions of this act. In trials under this act the child informed against, or any person interested in such child, shall have the right to demand for it a trial by jury, which shall be granted as in other cases unless waived, or the judge of his own motion may call a jury to try any such case. A special record book or books shall be kept by the court for all cases coming within the provisions of this act, to be known as "The Juvenile Record," and the docket or calendar of the court upon which there shall appear the case or cases under the provisions of this act shall be known as "The Juvenile Docket," and for convenience the court in the trial and disposition of such cases may be called "The Juvenile Session of the County Court." Between the first and thirty-first days of October of each year, the clerks of the county courts shall submit to the Governor a report in writing, upon blanks to be furnished by the Secretary of State, showing the number and disposition of delinquent, dependent or neglected children brought before such court, together with such other useful information regarding such cases, and the parentage of such children as may be reasonably obtained at the trial thereof: Provided, That the name or identity of any such child or parent shall not be disclosed in such report, and that such report shall not be published at State expense.

§ 3. The county courts of the several counties in this State shall have authority to appoint or designate one

or more discreet persons, man or woman, of good moral character to serve as probation officers during the pleasure of the court; said probation officers to receive no compensation from the county treasury, except as herein provided. In case a probation officer shall be appointed by the court, it shall be the duty of the clerk of the court, if practicable, to notify the said probation officer when any child is to be brought before the court; it shall be the duty of such probation officer to make investigations of such case; to be present in court to represent the interests of the child when the case is heard; to furnish to the court such information and assistance as the court or judge may require, and to take charge of any child before and after the trial, as may be directed by the court.

County court
to appoint pro-
bation officers—
salaries.

In counties having a city of the first and second class, the county court may appoint one probation officer, who shall be designated as chief probation officer, and one probation officer who shall be designated as assistant chief probation officer, and they shall receive a salary of not exceeding twelve hundred (\$1,200) dollars and nine hundred (\$900) dollars, respectively, per annum, and necessary expenses may be allowed said officer to an amount not exceeding eight hundred (\$800) dollars per annum, in the discretion of the court, said salaries and expenses to be paid out of the county levy under orders of the fiscal court or the board of county commissioners, as the case may be. In counties where there is such chief probation officer, all other probation officers shall be directly under his or her control and direction, and said chief probation officer and the assistant chief probation officer, if any there be, shall possess all the power and authority of the sheriff to make arrests.

§ 4. Any reputable person being a resident of the

Petition to
be filed with
county clerk
stating facts as
to child's con-
dition, etc.

county having knowledge of a child in his county who appears to be either neglected, dependent or delinquent, may file with the clerk of the county court a petition in writing, setting forth the facts, verified by affidavit. The petition shall set forth the name and residence of each parent, if known; and if both are dead, or their residence unknown, then the name and residence of the legal guardian, if known, or, if not known, then the name and residence of some near relative, if there be one and his residence be known. It shall be sufficient that the affidavit is upon information and belief.

Summons and
notice—return
of same.

Upon filing of the petition a summons shall issue requiring the person having custody or control of the child, or with whom the child may be, to appear with the child at a place and time stated in the summons, which time shall not be less than twenty-four hours after service. The parents of the child, if living, and their residence, if known to the petitioner, or its legal guardian, if one there be, and his residence, if known to the petitioner, or if there be neither parent nor guardian, or if his or her residence be not known, then some near relative, if his residence be known to the petitioner, shall be notified of the proceedings, and in any case the judge may appoint some suitable person to act in behalf of the child. Summons and notice may be served by the sheriff or by any duly appointed probation officer, either by reading the same to the person or persons to be served, or by delivering a copy thereof to such person or persons, or by leaving a copy thereof at his usual place of abode, if stated in the petition or known, with some person of his family of the age of ten years or upwards, and informing such person of the contents thereof. The return of such summons and notice, with the endorsement of service by the sheriff or probation officer

in accordance herewith, shall be sufficient proof thereof. If the person summoned, as herein provided, shall fail, without reasonable cause, to appear and abide the order of the court or bring the child, he may be proceeded against as in case of contempt of court. In case the summons can not be served, or the party fails to obey the same, and in any case when it shall be made to appear to the court that such summons will be ineffectual, a warrant may issue on the order of the court either against the parent or guardian or the person having the custody of the child, or with whom the child may be or against the child itself, or both. On return of the summons, or other process, or on the appearance of the child with or without summons or other process in person before the court, and on return of the service of notice, if there be any person notified, or upon the personal appearance or written consent to the proceeding of the person or persons, if any be notified, or as soon thereafter as may be, the court shall proceed to hear and dispose of the case in a summary manner, and all hearings shall, so far as the same may lawfully be done, be had in chambers to the exclusion of the general public.

Until the first hearing of the case by the court, the chief probation officer, or the assistant chief probation officer may parole the child upon its own recognizance; or upon the recognizance of the parent or person having the custody of the child, to appear before the court at such time as may be therein fixed, or the probation officer may cause the child, if less than fourteen years of age, to be placed in the detention school hereinafter mentioned; or if the offense with which the child is charged would otherwise be either a felony or misdemeanor, the child may be placed in the detention ward

Case to be
tried in sum-
mary manner.

of the county jail, set apart for children, if any: Provided, however, That no child under fourteen years of age shall, under any circumstances, be incarcerated in any county jail or police station, and any officer or person knowingly violating this provision of this act shall be guilty of a misdemeanor and, on conviction, fined in a sum not to exceed one hundred (\$100) dollars.

Application
of law having
cities of first
class.

In all counties in which there is a city of the first class, wherein the board of children's guardians has provided a temporary home for delinquent, dependent or neglected children, such home shall be used as a detention school. Where in such counties no such home has been provided, and in all counties wherein a city of the second class is located, it shall be the duty of the fiscal court to establish and maintain a detention school not connected with the jail, which shall be in charge of a superintendent and matron, if the same be deemed necessary, who shall be husband and wife, to be appointed by the county court, and who shall receive a joint salary to be paid out of the county levy, not to exceed one thousand (\$1,000) dollars per annum. Or the county court may assign to the charge and care of said detention school the two chief probation officers hereinbefore mentioned, with or without additional salary.

The detention school shall be so arranged, furnished and conducted that, as near as practicable for their safe custody, the inmates thereof shall be cared for as in a family home and public school, and the superintendent and matron shall reside therein, and at least one shall be competent to teach and instruct children in branches of education similar to those embraced in the curriculum of the public schools of the said city and county up to and including the eighth grade.

§ 5. When any child within the provisions of this act is arrested with or without warrant, it shall, instead

of being taken before the justice of the peace or police magistrate, be taken directly before the county court, or, if it be taken before a justice of the peace or police magistrate upon warrant sworn out in such court, or for any other reason, it shall be the duty of the justice of the peace or police magistrate to transfer the case to such county court, which court shall in such case proceed to hear and dispose of the case in the same manner as if the child had been originally brought before it as herein provided: Provided, That nothing herein contained shall be construed to deprive such justice of the peace or such police magistrate of jurisdiction as the same now exists in cases where the child is held upon a charge of having committed a felony.

Child arrested without warrant to be taken before justice of the peace or police judge.

May be boarded out in suitable home.

May be committed to institution and discharged if reformed.

Any child proceeded against as in this act provided shall have the right now given by law to any person to give bond or other security for its appearance at its trial.

§ 6. In any case of a delinquent child coming under the provisions of this act, the court may continue the hearing from time to time and may commit the child to the care of a probation officer, and may allow said child to remain in its own home, subject to the visitation of the probation officer; such child to report to the court or probation officer as often as may be required, and subject to be returned to the court for further proceedings whenever such action may appear necessary; or the court may cause the child to be placed in a suitable family home, subject to the friendly supervision of the probation officer and the further order of the court; or it may authorize the child to be boarded out in some suitable family home, in case provision is made by voluntary contribution or otherwise for the payment of the board of such child, until suitable provision be made for the child in a home without such payment, or the court

may commit such child to the detention school or to the House of Reform for Boys, if a boy, or to the House of Reform for Girls, if a girl, or the court may commit the child to any institution within the county incorporated under the laws of the State that may care for children, or which may be provided by State or county or municipality, suitable for the care of such children, or to any association which may now or hereafter be established for the care of boys or girls. In no case shall a child proceeded against under the provisions of this act be committed beyond the age of twenty-one.

A child committed to any such institution shall be subject to the control of the board of managers, and the said board shall have power, with the approval of the county court, to parole such child on such conditions as it may prescribe; and the court shall, on the recommendation of the board, have power to discharge such child from custody whenever, in the judgment of the court, his or her reformation is complete; or the court may commit the child to the care and custody of some association that will receive it, embracing in its objects the care of neglected or delinquent children.

Neglected or dependent child may be placed in care of reputable family.

§ 7. When any child shall be found to be dependent or neglected, within the meaning of this act, the court may make an order committing the child, for such time during its minority as the court may deem fit, to the care of some reputable citizen of good moral character, or to the care of some association, society or corporation, willing to receive it, embracing in its objects the purpose of caring for or obtaining homes for dependent or neglected children. The court may thereafter set aside, change or modify such order.

Board of visitation.

§ 8. The county judge of each county may appoint a board of not less than six nor more than ten reputable

inhabitants, one of whom shall be a member of the committee that recommends the appointment of police matrons in counties where there is such committee, who will serve without compensation, to constitute a board of visitation, whose duty it shall be to visit, as often as once a year, all institutions, societies and associations receiving children under this act; said visits shall be made by not less than two of the members of the board, who shall go together or make a joint report; the said board of visitors shall report to the court, from time to time, the condition of children received by or in the charge of such associations and institutions, and shall make an annual report to the judge of the county court.

§ 9. In any case in which the court shall find a child neglected, dependent or delinquent, it may, in the same or subsequent proceedings, upon the parents of said child, or either of them, being duly summoned, or voluntarily appearing, proceed to inquire into the ability of such parent or parents to support the child or contribute to its support; and if the court shall find such parent or parents able to support the child or contribute thereto, the court may enter such order or decree as shall be according to equity in the premises, and may enforce the same in any way in which a court of equity may enforce its orders or decrees.

Court may
compel parents
to support
child.

§ 10. This act shall be liberally construed, to the end that its purpose may be carried out, to-wit: That the care, custody and discipline of a child shall approximate as nearly as may be that which should be given by its parents, and in all cases where it can be properly done, the child be placed in an approved family home, with people of the same religious belief and become a member of the family by legal adoption or otherwise.

Act to be lib-
erally con-
strued.

§ 11. All acts or laws inconsistent with the provisions of this act are hereby repealed.

Approved March 21, 1906.

CHAPTER 65.

AN ACT to amend and re-enact section twenty-eight of article five of "An act for the government of the cities of the second class in the Commonwealth of Kentucky," approved March nineteen, one thousand eight hundred and ninety-four, said section being section three thousand one hundred and thirty-three of the Kentucky Statutes of one thousand nine hundred and three.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section twenty-eight, of article five, of the act mentioned in the title of this act, said section being section three thousand one hundred and thirty-three, of the Kentucky Statutes, one thousand nine hundred and three, be amended and re-enacted to read as follows:

Duty of city clerk.

"It shall be the duty of the city clerk, in person or by deputy, to attend all meetings of the general council, both in joint and separate sessions, and to keep a true record, properly indexed, of its proceedings; to promptly and without delay present to the mayor for his consideration and action all ordinances, resolutions or by-laws passed by the general council, taking the receipt of the mayor, showing the date of delivery to the mayor, and shall also note of record the action of the mayor thereon. The clerk shall keep the seal of the city and affix the same when required by law. General council may, by ordinance, create the office of deputy city clerk, fixing his term of office and compensation, and, when said office is created, it shall be filled by appointment by the city clerk.

§ 2. This act shall take effect as provided by law.

Approved March 21, 1906.

CHAPTER 66.

AN ACT appropriating two thousand dollars for the purpose of restoring the monument to Daniel Boone, in the Frankfort cemetery.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That there be, and is hereby, appropriated out of any money in the Treasury not otherwise appropriated, the sum of two thousand dollars, for the purpose of restoring the monument to Daniel Boone in the Frankfort cemetery. Said sum to be expended together with five hundred dollars already contributed by Rebecca Bryan Boone Chapter of the Daughters of the American Revolution, of Newport, Kentucky, under a commission consisting of three persons, appointed by the Governor, who shall act without compensation in the expenditure of the same.

Approved March 21, 1906.

CHAPTER 67.

AN ACT to amend an act amending section nine hundred and sixty-five of the Kentucky Statutes, which relates to the time of holding courts in the Twelfth Circuit Court District, approved March twenty-fifth, one thousand nine hundred and four.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That the amendment approved March twenty-fifth, one thousand nine hundred and four, amending section nine hundred and sixty-five of Kentucky Statutes, in so far as it relates to the Twelfth Circuit Court District, approved March twenty-fifth, one thousand nine hundred and four, be amended, by way of substi-

tute, so that said section nine hundred and sixty-five when amended shall read as follows:

Twelfth District—Spencer county, at Taylorsville, on the first Monday in January, twelve juridical days each.

Henry county, at New Castle, third Monday in January, twelve juridical days.

Shelby county, at Shelbyville, first Monday in February, eighteen juridical days.

Trimble county, at Bedford, fourth Monday in February, twelve juridical days.

Anderson county, at Lawrenceburg, second Monday in March, twelve juridical days.

Oldham county, at Lagrange, fourth Monday in March, twelve juridical days.

Spencer county, at Taylorsville, fourth Monday in April, six juridical days.

Henry county, at Newcastle, first Monday in May, twelve juridical days.

Shelby county, at Shelbyville, third Monday in May, twelve juridical days.

Trimble county, at Bedford, first Monday in June, six juridical days.

Anderson county, at Lawrenceburg, second Monday in June, twelve juridical days.

Oldham county, at Lagrange, fourth Monday in June, six juridical days.

Spencer county, at Taylorsville, first Monday in September, twelve juridical days.

Henry county, at Newcastle, third Monday in September, eighteen juridical days.

Shelby county, at Shelbyville, second Monday in October, eighteen juridical days.

Trimble county, at Bedford, second Monday in November, twelve juridical days.

Anderson county, at Lawrenceburg, fourth Monday in November, twelve juridical days.

Oldham county, at Lagrange, second Monday in December, twelve juridical days.

Approved March 21, 1906.

CHAPTER 68.

AN ACT to amend and re-enact subsection two of section one of article four of an act, entitled "An act for the government of cities of the second class in the Commonwealth of Kentucky;" approved March nineteenth, one thousand eight hundred and ninety-four, said section being subsection two of section three thousand and fifty-eight, Kentucky Statutes, one thousand nine hundred and three.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That sub-section two of section one of article four of an act, entitled "An act for the government of cities of the second class in the Commonwealth of Kentucky," approved March nineteenth, one thousand eight hundred and ninety-four, said subsection being subsection two of section three thousand and fifty-eight of the Kentucky Statutes, one thousand nine hundred and three, be and is hereby amended and re-enacted so that the same shall read as follows: Second. To license, tax and regulate undertakers, auctioneers, grocers, merchants, bakers, dealers in, vendors and deliverers of bread-stuffs, retailers, hotels, inns, innkeepers, coffee-houses, saloons or wholesalers of spirituous, vinous or malt liquors, boarding houses, tenement houses, office buildings, public buildings, public sales, public grounds, concerts, photographers, artists, agents, posters, runners, drummers,

plumbers, public lecturers, public meetings and shows, real estate agents and brokers, financial agents and brokers, commission merchants, house agents, lightning rod agents, rental agents, claim agents, sewing machine agents and solicitors for nurseries, sewing machine companies, brewers' agents, advertising agents, loan and brokerage companies, merchandise brokers, produce brokers, railroad ticket brokers, amusement ticket brokers, lumber brokers, bill posters, junk dealers, second-hand dealers, coal dealers, ice dealers, ice cream dealers, milk dealers, grain elevators, cycloramas, panoramas, skating rinks, storage and transfer houses, nurserymen, pedestrian exhibitions, wrestling exhibitions, private detectives, private detective agencies, horse and cattle dealers, patent right dealers, inspectors and gaugers, stock-yard and wagon-yard proprietors, laundries, examiners of titles, conveyances, mercantile agents, insurance companies, lawyers, physicians, insurance agents, brokers, bankers, banking and other corporations and institutions, telegraph, telephone and district messenger companies or corporations or institutions, street railroad companies or corporations, livery, board, feed and sale stables, hansom, cabs, hackney coaches, carriages, barouches, buggies, wagons, omnibuses, carts, drays, job wagons, and all other vehicles plying the streets, lenders of money on chattels or chattel mortgages, and regulate the width of the tires of all vehicles for heavy transportation; to license, tax, regulate or suppress ordinaries, hawkers, hucksters, peddlers, auction houses and the keepers and occupants thereof, brokers, pawn brokers, money changers, intelligence and employment offices and the keepers and occupants thereof, public masquerade balls, street exhibitions, dance houses, fortune-tellers, clairvoyants, pistol-galleries, itinerant doctors and doctresses, corn doctors, private and ven-

ereal hospitals, museums and menageries, magnifying glasses for use of which charge is made, billiard tables, pool tables, and instruments used for public amusements, circuses, operatic, theatrical and other exhibitions, shows and amusement saloons, coffee-houses, tippling-houses, beer-houses, dram-shops, money brokers, equestrian performances, horoscopic views, lung-testers, muscle-developers, pin-alleys, ball-alleys, shooting-galleries, and to suppress bawdy and disorderly houses, houses of ill fame and assignation, prize-fights, coon-fighting, dog-fighting, cock-fighting, chicken-fighting, gaming and gambling houses, and to destroy instruments of gaming; to provide for and enforce the registration of births, marriages and deaths; to prohibit sale, distribution or giving away, directly or indirectly, of lottery tickets and notices, circulars and advertisements of lotteries and lottery drawings, and to suppress places where lottery tickets, notices, circulars and advertisements of lotteries and lottery drawings are kept, sold or distributed or given away; to license, tax and regulate all occupations, professions and trades, not heretofore enumerated, of whatsoever name or character; to license, tax and regulate hackmen, draymen, omnibus drivers, porters, and all others pursuing like occupations, with or without vehicles, and to license, tax, restrain or prohibit runners for cars, stages, hotels and public houses.

§ 2. This act shall take effect as provided by law.

Approved March 21, 1906.

CHAPTER 69.

AN ACT to repeal an act relating to cities of the fourth class.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That an act, entitled "An act to amend and supplement article five, chapter eighty-nine of the Kentucky Statutes, by providing certain regulations for cities of the fourth class that are two or more years in arrears in the payment of any indebtedness, which was incurred by the issue of interest-bearing bonds, the validity of which has been adjudicated," approved March twenty-fifth, one thousand nine hundred and four, being chapter one hundred and nineteen of the act of the General Assembly of one thousand nine hundred and four, be, and the same is hereby, repealed.

Approved March 21, 1906.

CHAPTER 70.

AN ACT to repeal an act relating to cities of the fourth class.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That an act, entitled "An act to amend subsection two and subsection twenty-six of section three thousand four hundred and ninety, article five, chapter eighty-nine of the Kentucky Statutes," which act was approved March twenty-fourth, one thousand nine hundred and four, be, and the same is hereby, repealed.

Approved March 21, 1906.

CHAPTER 71.

AN ACT to regulate the holding of circuit courts in which there are towns over twelve miles from the county seat, and having a larger population than the county seat.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That any county in this Commonwealth having a town not larger than the fourth class, and containing a population larger than the county seat, according to the enumeration hereinafter provided for, and not less than twelve miles by the most convenient route usually traveled from the county seat, the circuit courts for each of said counties shall be held alternately so as to divide the time between the county seat and the larger town, as the business may require, the first part of each term as now provided by law to be held at the county seat, the other part of the term to be held at the larger town.

Courts to be held alternately.

§ 2. It shall be the duty of the judge of the circuit court of the judicial district in which the said town is located to cause to be summoned and empaneled grand and petit juries, and in all things to conduct the said court in the larger town in the same manner as provided by law for holding courts in the county seat of the county in which the larger town is located: Provided, Said circuit court may adjourn the grand or petit jury selected for the holding of courts at either of said places to the other place.

Duties of judge in regard to grand and petit juries.

§ 3. All civil cases brought and prosecuted in said county, shall be tried in the court nearest where the defendant resides, the distance to be estimated by the most convenient route usually traveled.

Where there are two or more defendants, part of whom

reside nearer the county seat, and part nearer the larger town, the case may be tried at either place.

In all cases the court shall have a liberal discretion and may try any case at either place where the ends of justice and the convenience of the greater number of parties and witnesses may be subserved.

Criminal cases to be tried at place nearest where offense committed.

§ 4. Criminal cases shall be tried at the place nearest where the offense was committed, provided, if the court be of the opinion that the ends of justice would be better subserved thereby, he may try any criminal case at either of said places, and it shall not be a ground of appeal or reversal that any such case was tried at one place when it should have been tried at another.

County judge to appoint commissioners to estimate population—expenses to be borne, how.

§ 5. It shall be the duty of the county judge in the counties having a town larger than that of the county seat, to appoint a commission to enumerate the population, which enumeration shall be confined to the boundary line of said town as now established; and said enumeration shall be made and returned to the county judge not earlier than July first, one thousand nine hundred and six, nor later than September first, one thousand nine hundred and six: Provided, That furnishing a court room and prison at said larger town shall be borne by said larger town as well as the expenses of securing a vault and depository for books and papers, pertaining to records of the circuit court of said county and any other expenses pertaining to the moving of records and holding the said court at the larger town without expense to the county. This act shall not in any way be construed to change the manner in which courts are now held by laws previously enacted for holding courts in counties where there are two courts.

CHAPTER 72.

AN ACT to amend an act regulating the terms of court in the Thirteenth Judicial District.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section nine hundred and sixty-five of the Kentucky Statutes, article two, chapter thirty-five, be, and is hereby, amended in the paragraph headed "Thirteenth District," amended May twelfth, one thousand eight hundred and ninety-seven, in the third line, by adding after the word "May," "and continue twenty-four judicial days," and further in the same line the word "first" changed to "second," and the words "twenty-four" to "eighteen," and in the fourth line of said paragraph the word "third" changed to "second," and in the following line the word "twelve" changed to "eighteen," and in the sixth line of said paragraph, after the word "April," by adding the words, "and continue eighteen judicial days;" by changing the word "and" to "on," so that the paragraph, as amended, shall read:

"Thirteenth District: Mercer county, at Harrodsburg, on the first Monday in February, and continue eighteen judicial days; on the second Monday in May, and continue twenty-four judicial days; and second Monday in October, and continue eighteen judicial days; Boyle county, at Danville, on the second Monday in January, and continue eighteen judicial days; on the third Monday in April, and continue eighteen judicial days; on the second Monday in September, and continue eighteen judicial days. Lincoln county, at Stanford, on the fourth Monday in February, and continue twelve judicial days; on the second Monday in

June and first Monday in November, and continue eighteen judicial days each. Garrard county, at Lancaster, on the second Monday in March and third Monday in August, and continue eighteen judicial days each, and fourth Monday in November, and continue eighteen judicial days."

Approved March 21, 1906.

CHAPTR 73.

AN ACT to amend section eight of an act, entitled "An act creating fiscal courts in the several counties of this Commonwealth," approved October seventeenth, one thousand eight hundred and ninety-two.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Fiscal court to provide hospital, and may appropriate funds for colleges and infirmaries, and advertise resources of the county.

§ 1. That section eight of an act, entitled "An act creating fiscal courts in the several counties of this Commonwealth," approved October seventeenth, one thousand eight hundred and ninety-two, be, and the same is now, amended, so that said section shall read as follows:

"The fiscal court shall have jurisdiction to appropriate county funds authorized by law to be appropriated; to erect and keep in repair necessary public buildings, secure a sufficient jail and a comfortable and convenient place for holding court at the county seat; to erect and keep in repair bridges and other structures and superintend the same; to regulate and control the fiscal affairs and property of the county; to make provisions for the maintenance of the poor and provide a poor house and farm and provide for the care, treatment and maintenance of the sick poor, and provide a hospital for said purpose, or contract with any hospital in the

county to do so, and provide for the good condition of the highways in the county, and to appropriate county funds to make provision to secure immigration into the county, and to advertise the resources of the county, and to appropriate county funds for the benefit of colleges and for infirmaries for the sick located in the county, and to execute all of its orders consistent with the law and within its jurisdiction, and shall have jurisdiction of all such other matters relating to the levying of taxes as is by any special act now conferred on the county court of levy and claims."

Approved March 21, 1906.

CHAPTER 74.

AN ACT to authorize the building or repairing of dirt, gravel or ballast roads by taxation in counties of this Commonwealth, with a less assessed valuation than that of three million dollars, and providing how said funds shall be disbursed.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That any county with a less assessed valuation than that of three million dollars, shall, upon a vote of two-thirds of those voting upon the proposition, vote a tax of not to exceed twenty-five cents on each one hundred dollars of assessed property for road purposes, shall levied for the building of and repairing roads. It shall be the duty of the county judge to lay off all roads in said county in road districts and to appoint one road overseer in each district, and it shall be the duty of said road overseer to work, or cause the same to be done, in his respective road district, and he shall be paid out of said road funds not to exceed one dollar per day for his service, and he shall have not to exceed ten days

County judge
to lay off roads
and appoint
overseers.

Duty of over-
seer—funds,
how collected
and disbursed.

in any one year . Said road overseer shall require to be performed in actual labor, on or in his road district, not less than eight hours of actual labor for one day's work, and for said labor the price shall be not more than one dollar per day for a man, and two dollars and fifty cents per day for a team of two horses and wagon, or plow and scraper, and each taxpayer shall have the right to perform actual labor under the supervision of the road overseer to the amount of his or their tax, said labor to be performed in or on the roads in his or their respective road districts, and it shall be the duty of said road overseers of each and every county of this Commonwealth, voting a tax for building roads under this act, to make a full and complete report of all labor performed and by who performed, and shall make a full and complete report of all funds received and how disbursed. And all funds levied and collected under this act shall be spent in and on the roads of the respective road districts where the said tax originates, and the said road overseer shall be subject to an indictment and fine of not less than ten nor more than fifty dollars for each and every fraudulent statement he may make in his report: And it is further provided, That in no county voting a tax under this act, shall be barred from requiring each and every able-bodied road hand to perform such labor in or on his or their road district, as the fiscal court may direct, as now provided by law: And it is further provided, That an election shall be held in any county to determine the wishes of the people as now provided by law for special elections.

No tax levied hereby shall exist beyond a period of five years unless again carried at an election herein provided for.

Approved March 21, 1906.

CHAPTER 75.

AN ACT relating to annulling charters of towns of the sixth class.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. A majority of the voters residing in an incorporated town of the sixth class may file a petition asking that its charter be dissolved or annulled.

§ 2. Whenever a petition signed by a majority of the persons entitled to vote living within the boundary of the proposed town, is filed in the circuit court clerk's office of the county in which a greater part of the town is located, not less than twenty days before the commencement of the next regular term of said court, the petitioners shall cause notice of the filing of such petition and the object thereof to be published in two issues of some newspaper of general circulation published in the county; or, if none, by notices posted up for at least ten days before the commencement of the term. One at the court-house door and the others at public places within the boundary of the proposed town.

Petition, how
and when filed.

The petition shall set out the metes and bounds of the towns, and the number of voters and inhabitants resident within the boundary thereof, and such other facts as may be thought proper.

§ 3. Defense may be made to the petition by any voter of the town, and if a defense is made the court shall hear and determine the same and may render judgment dissolving and annulling the charter.

Procedure.

The pleadings and practice, except as herein provided, shall be the same as in equity cases; an appeal shall be from the judgment, provided the record is filed in the clerk's office of the Court of Appeals twenty days prior to the second term of the Court of Appeals after the rendition of the judgment.

Approved March 21, 1906.

CHAPTER 76.

AN ACT to amend subsection five, section two thousand four hundred and twelve *a*, Kentucky Statutes, relating to public ditches and creeks.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That subsection five, section two thousand four hundred and twelve *a*, article eight, chapter seventy-six, Kentucky Statutes, Carroll's edition, one thousand nine hundred and three, be, and the same is hereby, amended by striking from said subsection five all the words between the word "and" in line four, and the word "notify," in line seven, so that said subsection, when amended, shall read as follows:

Judge of
county court to
appoint persons
to inspect and
open creeks
and ditches.
Powers and
duties.

"The judge of each county court shall, in the month of April and November of each year, appoint a suitable person whose duty it shall be to inspect the said creeks in the county for which he was appointed, and he shall notify the owner of land upon which any obstruction is found to remove same within ten days thereafter, and, upon the failure of said owner of the land to remove the said obstructions, the said inspector shall cause the same to be removed at the expense of the land owner, which expense shall be certified by the said inspector to the clerk of the county court, who shall place same, with all his fees in the case, on the tax books as an assessment on the land of such person and same shall be a lien upon the land and shall be collected as other taxes."

§ 2. All acts or parts of acts in conflict with this act are, to the extent of such conflict, hereby repealed.

Approved March 21, 1906.

CHAPTER 77.

AN ACT to further regulate elections and registrations in cities and towns of the Commonwealth.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. Wherever there may exist in this Commonwealth one or more incorporated cities or towns within a voting precinct, and the regular voting place is outside of said city or town, then it shall be the duty of the officers holding the registration for such incorporated city or town to hold same within said city or town.

§ 2. All laws or parts of laws in conflict with this act are, to the extent of such conflict, hereby repealed.

Approved March 21, 1906.

CHAPTER 78.

AN ACT to amend an act, entitled "An act to establish a public school in Morganfield, in Union county, Kentucky," approved April nineteenth, one thousand eight hundred and eighty-six.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section 1 of an act, entitled "An act to establish a public school in Morganfield, in Union county, Kentucky," approved April nineteenth, one thousand eight hundred and eighty-six, be, and the same is, so amended as to include in said public school district all the lands of H. P. Hopgood, consisting of one hundred and eighty acres, more or less, adjacent to the southwest side of said district, and being the lands conveyed to said H. P. Hopgood by D. T. Hopgood on the

first day of January, one thousand nine hundred and three, by deed recorded in Union county clerk's office in deed book fifty-six at page five hundred and forty-six.

Approved March 21, 1906.

CHAPTER 79.

AN ACT to amend and re-enact section three thousand two hundred and nineteen of the Kentucky Statutes.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

- § 1. That section three thousand two hundred and nineteen of the Kentucky Statutes be amended and re-enacted, so that said section shall read as follows:

Duties and powers of board in making levy.

“§ 8. Said board shall annually, in the month of January, approximately ascertain the amount of money necessary to be used to defray the expenses of maintaining the schools, improving or constructing of buildings, et cetera, thereof, and any liquidations of the liabilities during the current fiscal year, and report the same, together with the amount to be received from the common school fund of the State of Kentucky (which amount the board shall ascertain by taking the census required by law, in April) to the Auditor, and thereupon the general council shall, at the request of said board, levy and collect such taxes as may be requested, and the money arising from said levy shall, under the direction and control of said board, be used for the benefit of the common schools and for the purpose of paying off the indebtedness of said board.

Tax, by whom and how collected.

Provided, That said levy shall not, in any one year, exceed thirty-five cents on each one hundred dollars valuation, and ten cents on each one hundred dollars val-

uation additional for sinking fund purposes, as returned by the board of equalization on all taxable property in the city.

And provided further, That this act shall not be so construed as to prevent said board from receiving and expending any sum or sums that may come to them by gift, devise or any law of the State.

The tax bill for all taxes levied by the general council for the public schools shall be made out by the city clerk and included in the tax bills containing the ordinary levy, and shall be collected with the same by the same officer and in the same manner that the ordinary levies are collected by the collecting officer; and the powers and duties conferred and required of officers in collecting the ordinary city taxes are hereby conferred and required of them in collecting the taxes levied for said public schools, and such collecting officer and his sureties shall be liable under his official bond for any failure to perform his duties, upon which bond suit may be brought for the use of said board and recovery had for such amount as shall be found due thereon. All such sums of money, when collected and paid into the city treasury, shall be set apart to, and passed over to, the common school fund, subject to, and drawn out only by, the order of said board, as provided by law and ordinances of said board then existing.

Board may
pledge revenue
for money bor-
rowed.

Said board of education shall have the power to borrow money on the credit of the board in anticipation of the revenue from school taxes for the fiscal half year in which the same is borrowed and pledge said school taxes for the payment of the principal and interest of said loan: Provided, That the interest paid shall in no case exceed 6 per cent. per annum and the principal shall in no case exceed 50 per cent. of the anticipated revenue.

Board may is-
sue bonds.

Vote to be
taken on issue
of bonds.

Election, how
conducted.

Said board of education shall have power to issue school bonds to run for not exceeding forty years for an amount not exceeding one hundred and fifty thousand dollars, sufficient to purchase sites and erect and equip school houses: Provided, That said bonds do not bear exceeding six per cent. per annum interest, payable semi-annually, and shall not be sold for less than par and accrued interest, and the proceeds of said bonds shall be used exclusively for the purposes named in this act and shall not be in violation of the Constitution of this Commonwealth. And provided, That said bonds shall not be issued without the assent of two-thirds of the voters of said city voting at an election to be held for that purpose: And provided, That, wherever the assent of two-thirds of the voters of said city has heretofore been obtained at an election held for that purpose, in conformity with the provisions of this act, said assent is hereby declared to be as binding and legal and shall have the same force and effect as if obtained since the passage of this act. And provided, Any indebtedness contracted in violation of this section shall be void. And, provided further, That it shall be the duty of the county officers entrusted with the duty of conducting elections to hold said elections when requested so to do by said board of education, and the holding of said election shall be after fifteen days' notice in the official paper of the city, and the conduct and returns of said election shall be made as provided in the general election law. And provided, The board may pledge the property so purchased and equipped with the proceeds of said bonds and all other school property and the revenue of said board for the payment of the principal and interest of said indebtedness. And provided, That said board of education shall annually request the general council of said city to provide for the collection of a sinking fund

tax sufficient to pay the interest on said indebtedness at the time of contracting the same and to create a sinking fund for the payment of the principal thereof within the term for which said bonds are issued, and said general council shall also levy and collect such other school taxes as may be requested by the board of education within the limit fixed by statute.

Approved March 21, 1906.

CHAPTER 80.

AN ACT amending section one thousand and fifty-five of the Kentucky Statutes of the edition compiled by Hon. John D. Carroll and issued in one thousand nine hundred and three.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section one thousand and fifty-five of the edition of the Kentucky Statutes, compiled and edited by John D. Carroll, and issued in one thousand nine hundred and three, be, and the same is hereby, revised and amended so as to read as follows:

"The judge of the quarterly court shall keep a record of all his official acts out of term time, and shall keep a docket, order book and execution book, in which shall be recorded, as clerks are required to do, the proceedings of the court, and shall fix a rule day for the return of executions and other process. The record books shall be paid for by the county. He may appoint a clerk of his court, who shall have power to file papers and issue all process and administer the oaths: Provided, That in counties having a population of one hundred and fifty thousand or more the county judge elected at a regular election for said office shall, on the first Monday in July succeeding his election, appoint for a period of four years

Judge of
quarterly court
may appoint
clerk.

Clerk and
deputy clerk of
quarterly court
in cities of the
first class.

a clerk and a deputy clerk of the quarterly court, who shall have power to file papers and issue all processes, and for their services the clerk shall be paid at the rate of two thousand dollars per annum, and the deputy clerk at the rate of twelve hundred dollars per annum, said salaries to be paid in monthly installments and by the fiscal court of the county in which said clerk and deputy are appointed, out of the county treasury from money raised for county purposes, and all fees collected from the quarterly court which heretofore has been paid to the county judge in said counties shall be paid into the treasury of the county. Said collections shall be made by the clerk, who shall settle monthly with county judge and pay the amount found by such settlement in his hands immediately into the county treasury.

Said clerk and deputy shall, before entering upon the discharge of their duties, execute bond before the county court, with security approved by the court, to the Commonwealth of Kentucky for the faithful performance of their duties.

Approved March 21, 1906.

CHAPTER 81.

AN ACT to further regulate the revenue laws of counties, cities and towns so as to carry into effect sections one hundred and fifty-seven and one hundred and eighty of the present Constitution, and prescribing penalties for violating same.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

County may
levy tax by or-
der or resolu-
tion.

§ 1. That the fiscal court of each county shall annually, by order or resolution, levy an ad valorem tax for county purposes upon all real and personal property subject to taxation for State purposes, not exceeding the

rate and limit prescribed by the Constitution, and may levy a poll tax not exceeding one dollars and fifty cents on each male inhabitant thereof; and the general or common councils of cities, and the board of trustees of towns, shall annually, by ordinance, levy an ad valorem tax for city or town purposes upon all real and personal property subject to taxation for State purposes, not exceeding the rate and limit prescribed by the Constitution, and may levy a poll tax not exceeding one dollar and fifty cents on each male inhabitant thereof; and may impose license fees on stock used for breeding purposes, on franchises, trades, occupations, and provide for the collection thereof.

Cities may
levy tax by or-
dinance.

§ 2. All taxes for counties shall be levied by order or resolution of the fiscal court; and all taxes and license fees for cities and towns shall be levied by ordinance, and the purpose or several purposes for which the same are levied or imposed shall be specified in the order, resolution or ordinance, and the revenue therefrom shall be expended for no other purpose than that for which it is collected. Orders, resolutions and ordinances levying taxes or imposing license fees shall specify the purpose or several purposes for which the same are levied or imposed, and failure to do so shall render the order, resolution or ordinance invalid; and if any money or taxes shall be expended for another purpose than that for which levied and collected, the officer or officers, agents or employes who could, by a refusal to act, have prevented the expenditure, and the members of the fiscal court of the county, and the members of the common or general council of the city, and the members of the board of trustees of the town who voted for the expenditure shall be jointly and severally liable to the county, city or town for the amount of its money or taxes so expended; and it may be recovered of them in

Orders, ordin-
ances and res-
olutions shall
specify pur-
poses.

Liability of
members of
court or boards
levying.

Duties of city
and county at-
torneys.

an action upon the bonds of those under bond, or personally against any of them; and in case such expenditures are from the county's funds, it shall be the duty of the county attorney to institute and prosecute to recovery such actions; and in case such expenditures are from the city's funds, it shall be the duty of the city attorney to institute and prosecute to recovery such actions, and if either of such officers fail to do so for six months after the money shall have been expended, any taxpayer may institute such action and be entitled to recover for the use and benefit of the county, city or town, as the case may be. A recovery hereunder shall not militate against the criminal prosecutions hereinafter provided. Any indebtedness contracted in violation of this section or of section 4 of this act shall be void, nor shall such contract be enforceable by the person with whom made; nor shall such county, city or town ever be authorized to assume the same, and money paid under any such contract may be recovered back by the county, city or town.

Accounts, how
kept—state-
ments to be
made semi-an-
nually.

§ 3. All money, bonds and securities belonging to any separate fund, or sinking fund, of any county, city or town, shall be kept in a separate account, and where said fund is that of any county, a semi-annual statement thereof upon dates fixed by the fiscal court shall be made to said court by the treasurer, commissioners, or custodian of said fund; and where said fund is that of any city or town, a semi-annual statement thereof shall be made to the common or general council of said city, or the board of trustees of said town at its first regular meeting in the months of January and July of each year, by the treasurer, commissioners, or custodian of said fund.

§ 4. Neither the fiscal court of any county, nor the common or general council of any city, nor the board of trustees of any town, shall expend any money in excess of the amount-annually levied and collected for that year by such county, city or town, or levied, collected or appropriated for any special purpose; and the fiscal court of any county, and the common or general council of any city, and the board of trustees of any town, shall not expend, nor suffer, nor permit or authorize to be expended, any money or tax levied and collected for any one purpose to any other purpose than that specified in the order, resolution or ordinance under which the same is levied, imposed and collected. Any member of the fiscal court of any county, or of the common or general council of any city, or of the board of trustees of any town, who shall knowingly vote for any appropriation of money, or for the making of any contract in violation of this act, or any officer of the county, city or town who shall knowingly do any act to impose upon the county, city or town any pecuniary liability in excess of the authority in this act limited, shall be guilty of a misdemeanor and, upon conviction, be punished by fine of not less than one hundred nor more than five hundred dollars, or imprisoned in the county jail not less than one month nor more than twelve months, or both so fined and imprisoned.

Expenditures
of money reg-
ulated and lim-
ited.

Liability for
wrongful acts.

§ 5. Where the special object or purpose for which a tax was levied and collected has been accomplished, completed and finished, that amount remaining in said special fund, if any, shall pass to and become a part of the general revenue fund of the county, city or town.

§ 6. Whereas, provisions carrying into effect sections one hundred and fifty-seven and one hundred and eighty of the present Constitution have been heretofore enacted

in charters of cities of the first and second class, this act shall not apply to said cities.

Approved March 21, 1906.

CHAPTER 82.

AN ACT to amend and re-enact an act, entitled "An act fixing the times and terms of the circuit courts in counties composing the several judicial districts in this Commonwealth," approved December twenty-sixth, one thousand eight hundred and ninety-two, and an amendment thereto, approved March thirtieth, one thousand nine hundred, so far as the same applies to the Twenty-ninth Circuit Court District.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That an act, entitled "An act fixing the times and terms of the circuit courts in the counties composing the several judicial districts in this Commonwealth," approved December twenty-eighth, one thousand eight hundred and ninety-two, and an amendment thereto, approved March twenty-eighth, one thousand nine hundred, so far as the same applies to the Twenty-ninth Circuit Court District, be, and the same is hereby, amended and re-enacted so as to make it read as follows:

Twenty-ninth—Adair county, at Columbia, on the third Mondays in January, May and September, twelve juridical days each.

Russell county, at Jamestown, on third Mondays in February, June and October, twelve juridical days each.

Cumberland county, at Burksville, on the third Mondays in March, July and November, twelve juridical days each.

Monroe county, at Tompkinsville, on the first Mondays in April and August and the second Monday in December, twelve juridical days each.

Casey county, at Liberty, on the first Mondays in March, July and November, twelve juridical days each.

Metcalf county, at Edmonton, on the first Mondays in February, June and October, twelve juridical days each.

§ 2. Whereas, much inconvenience is occasioned to the litigants and their attorneys by the present law fixing the times of said courts in said districts, an emergency is hereby declared to exist and this act shall take effect and become a law from and after its passage and approval by the Governor.

Approved March 21, 1906.

CHAPTER 83.

AN ACT regulating the carrying on of business under an assumed or fictitious name.

Be it enacted by the General Assembly of the State of Kentucky:

§ 1. No person or persons shall hereafter carry on or conduct or transact business in this State under an assumed name, or under any designation, name or style, corporate or otherwise, other than the real name or names of the individual or individuals conducting or transacting such business, unless such person or persons shall file in the office of the clerk of the county or counties in which such person or persons conduct or transact or intend to conduct or transact such business, a certificate setting forth the name under which said business is, or is to be conducted or transacted, and the true or real full name or names of the person or persons owning, conducting or transacting the same, with the postoffice address or addresses of said person

Real names
of persons con-
ducting busi-
ness to be filed
with county
clerk.

or persons. Said certificate shall be executed and duly acknowledged by the person or persons so conducting, or intending to conduct, said business.

§ 2. Persons now conducting such business under an assumed name, or under any such designation referred to in subdivision 1, shall file such certificate as hereinbefore prescribed within thirty days after this act shall take effect, and persons hereafter conducting or transacting business as aforesaid shall, before commencing this business, file such certificate in the manner hereinbefore prescribed.

Index to be
kept by clerk.

§ 3. The several county clerks of this State shall keep an alphabetical index of all persons filing certificates, provided for herein, and for the indexing and filing of such certificate they shall receive a fee of twenty-five cents. A copy of such certificate duly certified to by the county clerk in whose office the same shall be filed, shall be presumptive evidence in all courts of law in this State of the facts therein contained.

Not to affect
only organized
corporations.

§ 4. This act shall in no way affect or apply to any corporation duly organized under the laws of this State, or any corporation organized under the laws of any other State and lawfully doing business in this State, nor shall this act be deemed or construed to prevent the lawful use of a partnership name or designation, provided that such partnership name or designation shall include the true real name of at least one of such persons transacting business.

Penalties.

§ 5. Any person or persons carrying on, conducting or transacting business as aforesaid, who shall fail to comply with the provisions of this act, shall be guilty of a misdemeanor and, upon conviction, shall be fined not less than twenty-five dollars, nor more than one hundred dollars, or imprisoned in the county jail not less than ten days nor more than thirty days, or both

so fined and imprisoned, and each day any person or persons continue to conduct business in violation of this act shall be deemed a separate offense.

Approved March 21, 1906.

CHAPTER 84.

AN ACT to amend section one thousand eight hundred and eighty-six of the Kentucky Statutes edited and compiled by John D. Carroll, issued in one thousand nine hundred and three.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section one thousand eight hundred and eighty-six, Kentucky Statutes, be amended by adding after the word "turnpike," in the fourth line thereof, the words, "or to the purchasing of any turnpike already constructed," so that said section, when amended, will read as follows: "That the fiscal court of any county in this State shall have the power to appropriate any surplus money in its treasury to the grading, graveling or building turnpikes or to the purchasing of any turnpike already constructed or improving the county roads of their respective counties."

Approved March 21, 1906.

CHAPTER 85.

AN ACT to amend section eight hundred and twenty-two, subdivision three, of article five, chapter thirty-two, entitled "Corporations," of the Kentucky Statutes.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section eight hundred and twenty-two, subdivision three of article five of chapter thirty-two, entitled "Corporations," of the Kentucky Statutes, be, and

the same is hereby, amended by adding after the word "secretary," in line three, and before the word "at" of said section eight hundred and twenty-two, the words, "one stenographer at a salary of twelve hundred dollars per year and one rate clerk at a salary of eighteen hundred dollars per year, and by striking out the words "two thousand," in line six, and by inserting the words "three thousand dollars, except the chairman, who shall receive thirty-six hundred dollars per annum," and by adding at the end of said section the following: "And except that each railroad corporation in the Commonwealth shall bear that portion of said traveling expenses incurred by said commissioners for transportation over its lines, and shall either pay same to the Auditor, to be covered into the Treasury, or in lieu thereof may issue to the Commonwealth, for the use of each of said commissioners, rate clerk and stenographer, written or printed authority entitling them to be transported over their respective lines when engaged in the discharge of their official duties, without charge or compensation," so that said section as amended and re-enacted shall read as follows:

Provisions for
stenographer
and rate clerk
to railroad
commissioners
—salaries.

"§ 822. The office of the commission shall be at the seat of the government, and they shall be provided with suitable offices, furniture and stationery by the State, and may appoint a secretary and one stenographer at a salary of twelve hundred dollars per year to each, and one rate clerk at a salary of eighteen hundred dollars per year, which shall be paid by the State. Each commissioner shall, before entering upon the duties of office, take an oath to discharge faithfully the duties of his office and they shall each receive an annual salary of three thousand dollars, except the chairman, who shall receive of thirty-six hundred dollars per annum and their actual necessary traveling expenses while en-

gaged in the discharge of their duties which, together with the salaries of the secretary, rate clerk and stenographer, shall be paid in the same manner as the salary of the Governor, except that before any expenses are paid, the chairman of the commission shall file with the Auditor an itemized statement of said expenses, signed by him and approved by the Governor, which statement shall be filed before any warrant can be issued therefor, and except that each railroad corporation in the Commonwealth shall bear that portion of said traveling expenses incurred by said commissioners for transportation over its lines, and shall either pay same to the Auditor, to be covered into the Treasury, or, in lieu thereof, may issue to the Commonwealth, for the use of each of said commissioners, rate clerk and stenographer, written or printed authority entitling them to be transported over their respective lines when engaged in the discharge of their official duties, without charge or compensation."

Salaries railroad commissioners increased.

Transportation furnished in lieu of expenses.

§ 2. Whereas, the work and duties of the Railroad Commission have been very greatly increased, and said commission now has under investigation all rates upon all railroads to and from all points in Kentucky, and there is an urgent need for the relief herein given to enable said commission to properly discharge its duties, an emergency is therefore declared to exist, and this act shall take effect from and after its final passage.

Approved March 21, 1906.

CHAPTER 86.

AN ACT to amend an act, entitled "An act to create a board of penitentiary commissioners and regulate the penal institutions of this Commonwealth," which became a law March fifth, one thousand eight hundred and ninety-eight, without the approval of the Governor.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That an act, entitled "An act to create a Board of Penitentiary Commissioners and regulate the penal institutions of this Commonwealth," which became a law March fifth, one thousand eight hundred and ninety-eight, without the approval of the Governor, be amended by adding after section 6 of said act the following:

Deputy wardens to be appointed—salaries.

"§ 6. That the Board of Penitentiary Commissioners, if at any time they deem it necessary to the better management of the penitentiaries of this Commonwealth, may appoint, for each penitentiary, two assistant deputy wardens, each of whom shall receive for his services one hundred dollars per month, and said assistant deputy wardens shall hold office for a term of four years, provided they are not sooner removed by the Board of Penitentiary Commissioners. Before entering upon the discharge of their duties, they shall take an oath to faithfully discharge the duties imposed upon them by law, and shall give bond to the Commonwealth of Kentucky in the sum of twenty-five thousand dollars, with such sureties, not contractors in said penitentiaries, as said commissioners may approve, which bond shall be conditioned for the faithful discharge of their duties as assistant deputy wardens and said bond shall be deposited for safe keeping with the Auditor of Public Accounts.

"The Board of Penitentiary Commissioners, in adopting rules for the proper and economical management of the penitentiaries, are authorized and shall assign to each of said assistant deputy wardens his duties to perform."

Approved March 21, 1906.

CHAPTER 87.

AN ACT to amend an act, entitled "An act to regulate the sale of intoxicating liquors by wholesale in this Commonwealth," which was approved March twenty-second, one thousand nine hundred and four.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section 1 of "An act to regulate the sale of intoxicating liquors by wholesale in this Commonwealth," which was approved March twenty-second, one thousand nine hundred and four, be amended by adding after the word "make," in the fourth line of said bill as printed in the Acts of one thousand nine hundred and four, the words, "at the place of manufacture," so that said act, when amended, shall read as follows:

"§ 1. It shall be unlawful to sell by wholesale any spirituous, vinous, malt or other intoxicating liquors, regardless of the name by which it is called (except manufacturers selling liquors of their own make at the place of manufacture) in any county, district, precinct, town or city, where the sale of such liquor has been prohibited by special act of the General Assembly, or by vote of the people under the local option act. Any person violating this act shall be deemed guilty of violating the local option law, and shall be subject to trial and punishment according to the provisions of the same and its amendments."

Approved March 21, 1906.

CHAPTER 88.

AN ACT providing for the extension of the boundaries of graded common school districts.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Limits may
be extended by
written con-
sent.

§ 1. Any graded common school district organized and existing under any special act of the Legislature, and any such district that has been or may be hereafter organized under the general laws of this State, may, by and with the written consent of a majority of the legal voters in the territory to be added, extend the limits of such district so as to include such additional territory as the Board of Education, or trustees of such district, may desire to take within the limits and add to such district.

Disposition
of property in
annexed terri-
tory.

§ 2. Whenever any additional territory shall be added to any graded common school district as provided by section 1 of this act, the school superintendent of the county shall make such changes in the common school district or districts affected thereby as he may deem proper to accommodate the pupils of such common school districts.

When change
to take effect.

§ 3. If the territory added to any graded common school district as provided by this act, shall include any common school house and grounds, the title thereto shall vest in the Board of Education, or trustees of such graded common school district, who shall have the right to either utilize the same for school purposes, or sell and convey same at such price as they may determine, and use the proceeds for school purposes in said district: Provided, however, If the taking of such school house and grounds into such graded common school district shall necessitate the building of another house for any common school district affected by taking the same, the

graded common school district taking such property shall pay to the common school district in which such new house is to be built the proportion of the value of the house and grounds taken, as the pupils left in the common school district affected bear to the whole number of pupils in such district at the time such change is made.

§ 4. Whenever a change shall be made in the boundary of any graded common school district as provided by this act, the Board of Education or trustees of such district shall have the right to fix a date after such change shall have been determined upon when such change shall take effect, and until that time the government of the schools affected thereby shall remain the same as before, and in the meantime such boards of education or trustees and the county school superintendent shall have the right to make all necessary provision for the accommodation of the pupils who will be affected by such change at the time it takes effect.

Approved March 28, 1906.

CHAPTER 89.

AN ACT to appropriate the additional sum of two hundred and fifty thousand dollars for the erection and completion of the capitol and other State buildings at the seat of government now under contract and course of construction.

WHEREAS, the money heretofore appropriated for the erection and completion of the new Capitol and other necessary buildings at the seat of government, now under contract and course of construction, is not sufficient to complete said building in a manner in keeping with the wealth and dignity of the Commonwealth of Kentucky; and whereas certain changes in the plans of said new

building were suggested by the Commissioners of the Sinking Fund in their report to this General Assembly, which, if made, would add greatly to the beauty and stability of the new State Capitol; and whereas the interior of said new buildings should be finished in marble instead of Bedford stone; therefore,

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Appropriation, how to be paid out.

§ 1. That there is hereby appropriated out of the general revenue of the Commonwealth of Kentucky the sum of two hundred and fifty thousand (\$250,000.00) dollars, to be used in addition to the money heretofore appropriated for the erection and completion of the Capitol and other necessary buildings at the seat of government.

Said sum of two hundred and fifty thousand dollars shall be set apart by the Auditor of Public Accounts and Treasurer from the general revenue. Said sum, or any part thereof, shall be paid out by the Treasurer upon the order of the Board of Sinking Fund Commissioners when such order is signed by the chairman and secretary.

Records—monthly statements.

The Board of Commissioners of the Sinking Fund shall cause to be kept by its secretary a true and complete record of all the money paid out, to whom and for what purpose and under what order and contract. Monthly statements shall be made to the Governor by the said secretary, and a full and complete report shall be made to the General Assembly in regular and extraordinary session.

§ 2. Whereas, the necessity for the erection and completion of the Capitol buildings at the seat of government produces an emergency, this act shall take effect from and after its passage.

Approved March 21, 1906.

CHAPTER 90.

AN ACT creating a State Board of Agriculture, Forestry and Immigration, specifying the duties thereof and appropriating money therefor.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That sections thirty-seven, and thirty-eight of chapter four of the Kentucky Statutes, being a part of an act of April second, one thousand eight hundred and ninety-four, be and the same is hereby, repealed and the following enacted in lieu thereof:

§ 2. That there be, and is hereby, created a State Board of Agriculture, Forestry and Immigration to consist of nine members, namely, the Commissioners of Agriculture, Labor and Statistics, ex-officio chairman; the Director of the Kentucky Experiment Station, at Lexington, Ky., an ex-officio member, and one intelligent citizen from each of the appellate court districts in the State, to be selected and hold office as hereinafter provided; said members from the appellate districts to be experienced and practical farmers. Board created.

§ 3. Upon the passage of this act, the Governor shall appoint, first, the Director of the Experiment Station to serve until the first of January, one thousand nine hundred and eight, and shall reappoint him every four years thereafter: Provided, that should the Director of the Experiment Station resign or be removed from his office of director of said station, this fact shall terminate his membership on the said board, and the Governor shall appoint his successor as Director of the Experiment Station as his successor on said board; and, second, seven members, one from each appellate court district, two of whom shall serve until Governor to appoint board and directors of experiment station.

the first day of March, one thousand nine hundred and seven; two of whom shall serve until the first day of March, one thousand nine hundred and eight, and two of whom shall serve until the first day of March, one thousand nine hundred and nine, and one of whom shall serve until the first day of March, one thousand nine hundred and ten, or until their successors are elected and qualified, as provided hereinafter.

Terms of office—meetings to be called.

§ 4. At their first meeting, said appointees shall determine by lot the two whose term of office shall expire in one thousand nine hundred and seven, the two whose term of office shall expire in one thousand nine hundred and eight, the two whose term of office shall expire in one thousand nine hundred and nine, and the one whose term of office shall expire in one thousand nine hundred and ten. The members of this board shall meet at Frankfort at least once every two months, or at such other place as they may agree upon, to consider the general agricultural, horticultural, forestry and other industrial interests of the State, and to take the necessary steps for carrying out the provisions of this act. The Commissioner, as chairman of the board, may call their meetings and shall have power to adjourn both regular and call meetings. Five members shall constitute a quorum and are authorized to transact business. The moneys expended by the said board shall have the approval of a majority of the board and every voucher set forth for what the money was paid.

Provisions for farmers' institutes—crop reports.

§ 5. It shall be the duty of the Commissioner of Agriculture, Labor and Statistics, with the approval of said board, to see that a farmers' and industrial institute, of at least two days' duration, is held in each county of the State annually. The institute shall be advertised at least one month before convening, and an effort shall

be made to interest and instruct the farmers in the most profitable and approved methods in agriculture and horticulture and awaken an interest in the industrial development of the State generally. This institute shall be used as a means of gathering the people together, of ascertaining their names and postoffices, learning their needs, and giving them information in agriculture and other industrial lines, and of distributing literature upon these subjects. The county institute shall select one or more crop reporters from each magisterial district in the county, to serve for one year without pay, whose duty shall be to report to the Commissioner of Agriculture, Labor and Statistics monthly the acreage and condition of crops and such other information as he, under the law, may ask them.

Each county institute shall elect one or more delegates to the State institute, as provided for in the next section of this act.

§ 6. Said Commissioner shall cause to be held at Frankfort, or some other convenient place, as said board may agree upon, between the first day of January and the first day of March of each year, a State Industrial Institute for the farmers and others interested in the industrial development of the State, of at least three days duration, at which only county delegates shall be entitled to vote, each county having one vote. Said Commissioner shall be furnished the name and post-office address of each county delegate by the secretary of the county institute, and each delegate shall be notified of the time and place of holding the State institute at least ten days before same shall convene.

State Industrial Institute.

§ 7. The first State institute shall be held in one thousand nine hundred and seven, at which two citizens shall be elected from the appellate court districts by delegates of these respective districts as members of the

Delegates.

State Board of Agriculture, Forestry and Immigration for a period of four years, to fill the vacancies occurring by the expiration of the term of office of the two members appointed by the Governor to serve until March first, one thousand nine hundred and seven, and each year thereafter the delegates to the State institute from the respective appellant districts shall elect a member of the board for a term of four years to fill the vacancy which shall occur on the first of March of the same year. The Governor shall appoint a member to fill any vacancies that may occur at any time, but said member shall only serve until the next State institute, when the delegates from that district shall elect as before to fill out the unexpired term.

The Governor, for just cause and for the good of agriculture and other interests of the State, may remove any member of the board, but he must state his reasons therefor in writing, and it must be approved by a majority of the board.

Duties of
board.

§ 8. This board, in addition to duties specified, shall act as an advisory board to the Commissioner of Agriculture, Labor and Statistics, and shall aid him in the distribution of seed, as provided by law, in the collection of information concerning crops, and in the promulgation of industrial information generally.

Board to act
as forestry
commission.

§ 9. Said board shall act as a Forestry Commission for the State, and may expend out of the appropriation for their use as much as two thousand dollars each year for the purpose of furthering the forestry interests of the State, or said board is authorized to arrange and contract with the Forestry Department of the United States Government, under such terms as they may deem advantageous to the State, by which they may expend a sum not exceeding said two thousand dollars of the amount herein appropriated to be used in co-operative

work with the Forestry Department of the United States Government, provided a like sum is furnished for said purpose by said Government; but the use of this amount or any part of it for this purpose is not obligatory upon the board, unless, in their judgment, the State would profit thereby.

§ 10. Said board shall act as an immigration committee, and shall collect information as to wages paid for labor in the different sections of the State, and the kind of labor needed, and shall cause the same to be printed and distributed. It shall also ascertain the class of immigrants coming to this State, and shall collect statistics showing as nearly as possible the number of persons and their destination emigrating from the State, and the causes leading thereto. For the purposes specified in this section they may expend as much as two thousand dollars annually of the amount appropriated in this act, but it is not obligatory upon them to expend any portion of the appropriation, unless, in their judgment, it is necessary to do so in the furtherance of the welfare of the State.

Immigration committee.

§ 11. The Commissioner of Agriculture, Labor and Statistics may appoint a clerk and stenographers of the board, subject to the approval of said board. The clerk shall be an able, well qualified man for the place, and shall give his entire time to the services of the State. He may act as an Assistant Commissioner or as an instructor at the county institutes, but shall receive no additional pay therefor, except his actual expenses, or perform other duties assigned him by the Commissioner. The Commissioner shall collect each year a report of the work done by the State and county institutes, or such part of the work as he may deem valuable information for the citizens. Twenty-five thousand copies of his institute report shall be published annually in book form

Clerk and stenographer to board.

and shall be distributed free as nearly as possible in proportion to the agricultural population of the several counties, and the board is hereby authorized to have same printed. The board may expend as much as three thousand dollars per annum for salaries of clerks and stenographers, which sum or any part thereof shall be paid out of the appropriation made for the use of this board.

Pay of members.

§ 12. The members of this board shall receive five dollars per day and actual traveling expenses while attending meetings of the board, but the total number of days the board may be in session shall not exceed thirty per year.

Appropriation \$25,000.

§ 13. For the purpose of carrying out the provisions of this act the sum of twenty thousand dollars per annum, in addition to the amount already appropriated for the benefit of the Bureau of Agriculture, Labor and Statistics, is hereby appropriated out of any money in the Treasury not otherwise appropriated for the use of the said Bureau of Agriculture, Labor and Statistics. The clerk of the board shall certify to all expenditures of the board to the chairman, who, in turn, shall certify them to the Governor for his approval, and upon his approval he shall authorize the Auditor of Public Accounts to draw his warrant upon the Treasurer for the amount.

§ 14. All laws or parts of laws in conflict with this act are, to the extent of such conflict, hereby repealed.

Approved March 21, 1906.

CHAPTER 91.

AN ACT authorizing the condemnation of lands and material by corporations or companies organized for the purpose of constructing, maintaining or operating union railway stations.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. All corporations or companies organized under the laws of this or any other State for the purpose of constructing, maintaining or operating union railway stations, whether passenger or freight, are hereby vested with the right and power to acquire by condemnation such lands and material in this State as, in their discretion, may be reasonably necessary for the purpose of constructing, maintaining and operating such union railway stations and the usual or proper railway tracks, platforms, sheds, approaches and other appurtenances thereto. And when any such corporation or company shall be unable to contract or agree with the owner or owners of such land or material it may, in the mode prescribed by law for the condemnation of land and material by railroad companies, condemn and acquire the same, or so much thereof as, in its discretion, may be necessary for the purposes aforesaid. Land for building union stations may be condemned.

§ 2. Whereas, certain corporations or companies are engaged in the construction of union railway stations and it is necessary for the public interest to vest them with the powers of condemnation aforesaid as soon as possible, an emergency is hereby declared to exist, and this act shall take effect from and after its passage and approval. Provided, that nothing in this act shall apply to cities of the first class.

Approved March 21, 1906.

CHAPTER 92.

AN ACT to provide for proper recognition of proficiency acquired by students who attend the normal department of the A. & M. College of Kentucky.

WHEREAS, The Commonwealth of Kentucky maintains in the A. and M. College of Kentucky a Normal Department for the education and professional training of teachers; and

WHEREAS, The courses of study offered in said department cover all the work on which examination is required by law for the issuing of teachers' certificates; therefore,

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Diploma from
A. & M. Col-
lege treated as
a license or
certificate to
teach.

§ 1. A diploma from the A. and M. College of Kentucky, conferring the degree of Bachelor of Pedagogy, shall be sufficient evidence of qualification to teach in the public schools of Kentucky during the lifetime of the person upon whom such degree has been conferred, unless he or she shall cease to teach for five consecutive years. And no other certificate or license shall be required of him by any board authorized by law to employ teachers for any of the public schools of Kentucky. The board of trustees of the said college may issue certificates to students who complete a course of study in the Normal Department thereof equivalent in extent to the course now required by the State Board of Examiners for a State diploma, and such certificate when issued shall authorize and entitle the holder thereof to teach in the public schools of Kentucky without further examination, until revoked for sufficient cause by the said trustees or by the Superintendent of Public Instruction, or by a county superintendent of schools.

To those who complete a course in the said Normal Department equal in extent to that now required by the State Board of Examiners for a State certificate, the said board of trustees may issue certificates which shall authorize the holders thereof to teach in the public schools of Kentucky for a period of two years, unless revoked for cause by the said trustees, Superintendent of Public Instruction, or county superintendent of schools.

§ 2. Teachers who hold certificates to teach in the public schools of Kentucky, and who attend the summer term of the Normal Department of the A. and M. College of Kentucky at least four weeks between June 1st and August 1st of any year, shall not be required to attend any teachers' institute during that scholastic year.

Holder of diploma not required to attend institute.

§ 3. All county superintendents and other public officers shall faithfully observe the provisions of this act.

§ 4. All previous acts of the Commonwealth in conflict with the provisions of this act are hereby repealed.

Approved March 21, 1906.

CHAPTER 93.

AN ACT to amend chapter thirty-five, section one thousand and thirty-one, of the edition of the Kentucky Statutes compiled and edited by John D. Carroll and issued in 1903.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That chapter thirty-five, section one thousand and thirty-one of the edition of the Kentucky Statutes compiled and edited by John D. Carroll and issued in one thousand, nine hundred and three, be, and the same

is hereby, amended by striking from said section the following words: "excepting the month of September, when they shall attend on the third Monday," and the word "and" between the words, "July" and "August," and by adding immediately after the word "August" the words "and September," so that said section as amended shall read as follows:

"There shall be summoned by the sheriff of the county twelve grand jurymen to attend on the first Monday of the next month (excepting July, August and September) the criminal branch of such court."

Approved March 21, 1906.

CHAPTER 94.

AN ACT to amend section 3290 of chapter 89 of Kentucky Statutes, relative to third-class cities, legislative department.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section 3290 of article 4, chapter 89, Kentucky Statutes, be amended by adding thereto a subsection as follows, to-wit:

"41. To provide for sprinkling the streets and public ways of said cities, by employes of the city, or by contract, and to assess the cost thereof by the front foot against the lots and grounds abutting thereon, and the same and cost of assessment shall be a lien on the abutting property, to be collected by the city tax collector in same manner as city taxes, and may divide cities into sprinkling districts if deemed necessary.

Approved March 21, 1906.

CHAPTER 95.

AN ACT to provide for the investigation of fires in this Commonwealth, and to provide for the appointment of a deputy insurance commissioner to be designated Fire Marshal of the State of Kentucky; also to provide for the payment of his salary and the payment of expenses incurred in the investigation of fires in this Commonwealth.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. The Insurance Commissioner and the chief of the fire department, or chief of police (where no chief of fire department) in cities and towns, and the sheriff of the county where such fires occur, outside of incorporated cities or towns, and the Deputy Insurance Commissioner provided for herein, are hereby authorized to investigate the cause, origin and circumstances of every fire occurring in such cities or towns or counties in which property has been destroyed or damaged, and may make investigation whether such fires were the result of carelessness or design. A preliminary investigation may be made by the chief of the fire department or the chief of police (where no chief of fire department) in incorporated cities and towns and by the sheriff of the county where such fires occur outside of an incorporated city or town, which shall be begun within three days, not including Sundays, of the occurrence of such fires, and the Insurance Commissioner shall have the right to supervise and direct such investigation whenever he deems it expedient or necessary. The officer making such investigation of fires shall forthwith notify said Insurance Commissioner, and shall, within thirty days of the occurrence of the fire, investigate it, furnish to the said Insurance Commissioner a written statement of all the facts relating to the cause and origin of the fire, the kind,

Fires to be investigated.

Records to be kept by Insurance Commissioner.

value and ownership of the property destroyed and such other information as may be called for by the blanks provided by the Insurance Commissioner. The Insurance Commissioner shall keep in his office a record of all fires occurring in the State, together with all facts, statistics and circumstances, including the origin of the fires, which may be determined by the investigation provided for by this act; such record shall at all times be open to public inspection.

Power to have
persons arrest-
ed for exami-
nation.

§ 2. It shall be the duty of said Insurance Commissioner to examine, or cause examination to be made, into the cause, circumstances and origin of all fires occurring within the State to which his attention has been called in accordance with the provisions of said section 1 of this act or by interested parties, by which property is accidentally or unlawfully burned, destroyed or damaged, whenever, in his judgment, the evidence is sufficient, and to investigate whether the fire was the result of carelessness or the act of an incendiary. The said Insurance Commissioner may in person, by deputy or otherwise, fully investigate all circumstances surrounding said fire, and when, in his opinion, said proceedings are necessary, take or cause to be taken the testimony on oath of all persons supposed to be cognizant of any facts, or to have means of knowledge in relation to the matters as to which an examination is herein required to be made, and shall cause the same to be reduced to writing; and if any party be under suspicion or charged with the crime of arson, he may be represented in person and by attorney at the examination of any and all witnesses, and if the officer making the examination shall be of the opinion that there is evidence sufficient to charge any person with the crime of arson or other willful burning, he shall cause such person to be arrested and charged with such offense, prosecuted and

bound over to the circuit court; and the county attorney of the county in which the fire occurred shall attend and assist in the examination of witnesses when requested by the officer making the examination, and shall receive for his services \$10.00 in each case investigated, to be paid out of the fire tax fund as other moneys are paid from said fund. All evidence taken, with names of the witnesses and all information obtained by the officer making the examination, including copy of all pertinent and material testimony taken in the case, shall be furnished to the Commonwealth's attorney of the district in which said investigation is made.

§ 3. The Insurance Commissioner, or his deputy appointed to conduct such examination, shall have the powers of an examining court for the purpose of summoning and compelling the attendance of witnesses to testify in relation to any matter which is by the provision of this act a subject of inquiry and investigation. Said Insurance Commissioner, or deputy, may also administer oaths or affirmations to persons appearing as witnesses before him; and for false swearing in any matter or proceeding aforesaid shall be deemed perjury and shall be punished as such. Said Insurance Commissioner or deputy shall have authority at all times of the day or night, in the performance of the duties imposed by this act, to enter upon and examine any building or premises where any fire has occurred. The investigations held by or under the direction of the Insurance Commissioner or his deputy may, in their discretion, be private, and persons other than those required or permitted to be present by the provision of this act may be excluded from the place where such investigations are held, and witnesses may be kept separate and apart from each other and not allowed to communicate with each other until they have been examined.

Commissioner may hold examining court.

Penalty for
neglect of du-
ties.

§ 4. Any officer referred to in this act who shall neglect or refuse to comply with any of the requirements of this act shall be punished by a fine of not less than \$25.00 and not more than \$200.00.

Payment of
expenses.

§ 5. Any expenses, including expenses of deputy, detectives and officers, incurred by the Insurance Commissioner in the performance of the duties imposed upon him by the provisions of this act shall be defrayed by the fire insurance companies doing business in this State, and a tax of one-third of one percentum on the gross premium receipts of all such companies is hereby levied for this purpose to be collected by said Insurance Commissioner as other taxes on insurance companies are collected; but in no case shall the Insurance Commissioner, or any one acting under this law, incur any expenses for detectives and other officers in any one case to exceed the sum of \$300. The Insurance Commissioner shall keep a separate account of all moneys received and disbursed under the provisions of this act and shall include same in his annual report.

Reports to
be made.

§ 6. The Insurance Commissioner shall submit annually, as early as consistent with full and accurate preparation, and not later than the thirtieth day of June, a detailed report of his official actions under this act, and shall be embodied in his annual report.

Office of fire
marshal created
—salary.

§ 7. The Insurance Commissioner, in order to carry out the provisions of this law, shall appoint a deputy to be designated the fire marshal of Kentucky, and shall revoke the appointment at his pleasure. The deputy appointed shall possess the powers and perform all duties required by the commissioner by this act. Said deputy shall receive as compensation for his services an annual salary of \$2,400. The salary shall be paid monthly out of the Treasury of the Commonwealth and charged to the fire tax fund, and other expenses of the in-

vestigation of the fires in this Commonwealth shall be paid out of the same fund by warrant of the Auditor on voucher signed by the commissioner and charged to the same fund. Said deputy shall execute bond, with good securities, to be approved by the Auditor, worth in the aggregate at least \$10,000, for the faithful discharge of his duties, which bond shall be filed with the Secretary of State and, upon his retirement from office, shall deliver to his successor all books and papers in his possession or under his control.

Approved March 21, 1906.

CHAPTER 96.

AN ACT to amend and reenact section two hundred and fifty-one of article six, chapter one hundred and seventy-one, of the Acts of one thousand eight hundred and ninety-one-two-three, entitled "An act providing for the creation and regulation of private corporations," which became a law April fifth, one thousand eight hundred and ninety-three, and being section eight hundred and fifty-seven of Kentucky Statutes.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section two hundred and fifty-one of article six, chapter one hundred and seventy-one of the Acts of one thousand eight hundred and ninety-seven, one thousand eight hundred and ninety-two, one thousand eight hundred and ninety-three, entitled "An act providing for the creation and regulation of private corporations," which became a law April fifth, one thousand eight hundred and ninety-three, and being section eight hundred and fifty-seven Kentucky Statutes, be, and the same is hereby, amended and re-enacted so that said section shall read:

"The capital stock shall be divided into shares of the

ultimate value fixed by the by-laws. The shares may be issued in monthly, half yearly or yearly series, in such amounts and at such times as the members may determine. No person shall hold, in an association having an authorized capital stock of one hundred thousand dollars or less, exceeding an amount equal to two and a half ($2\frac{1}{2}$) per cent. of the whole number of shares; in those having an authorized capital exceeding one hundred thousand dollars, and not exceeding five hundred thousand dollars, two (2) per cent.; in those having an authorized capital of five hundred thousand dollars, and not exceeding one million dollars, one and a half ($1\frac{1}{2}$) per cent., and in those having an authorized capital of one million dollars, or in excess thereof one (1) per cent. of the whole number of shares therein; and no shares of a prior series shall be issued after the issue of a new series, and an association may issue full-paid stock to its members, or issue to its members stock restricted to a less rate of profit than that of its regular stock; but certificates of such stock shall state on their face this restricted rate of profit, and no association shall create a debt exceeding twenty (20) per cent. of its paid-up capital."

Approved March 21, 1906.

CHAPTER 97.

AN ACT to amend an act, entitled "An act relating to courts of justice," being chapter two hundred and twenty-one of Acts of one thousand eight hundred and ninety-three, approved June tenth, one thousand eight hundred and ninety-three.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section one thousand and ninety-three,

Kentucky Statutes, be amended by adding thereto, after the word "justices," the words "and quarterly courts," and by adding after the word "both," the following words, "And the quarterly courts and the judges thereof, may and shall take jurisdiction of all city ordinances of towns of the sixth class, where such ordinances impose a fine or penalty or both, in which there is no acting or qualified police judge, and shall have power to enforce all judgments rendered thereon," so that when said section is amended it shall read as follows: "Justices and quarterly courts and the judges thereof shall have jurisdiction exclusive of circuit courts in all penal cases, the punishment of which is limited to a fine not exceeding twenty dollars, and jurisdiction concurrent with circuit courts of all penal cases, the punishment of which is limited to a fine not exceeding one hundred dollars or imprisonment not exceeding fifty days, or both.

"And quarterly courts and judges thereof may and shall take jurisdiction of all city ordinances in towns of the sixth class, imposing fines or forfeitures by ordinances in which said towns there is no acting or qualified police judge, and shall have full power to render and to enforce all judgments rendered thereon, and such judgments shall be for the use and benefit of said town of the sixth class."

Approved March 21, 1906.

CHAPTER 98.

AN ACT for the benefit of Hazelrigg & Chenault, permitting them to sue the Commonwealth of Kentucky.

WHEREAS, In October, one thousand nine hundred and one, the Insurance Commissioner of the Commonwealth of Kentucky employed Hazelrigg & Chenault to

brief and orally argue for the Commonwealth of Kentucky and the Insurance Department the case of James Simms v. The Commonwealth of Kentucky, pending in the Court of Appeals of Kentucky at that time; and,

WHEREAS, Said Hazelrigg & Chenault did, by written and printed brief and oral argument, represent the Commonwealth in said action, the Attorney General not having time to give the matter any attention; and,

WHEREAS, Said suit was won for the Commonwealth of Kentucky, and the decision, being an important one, was reported in twenty-four Kentucky Law Reports, page one thousand five hundred and ninety-one; and,

WHEREAS, The said employment was made under section seven hundred and sixty-two, Kentucky Statutes, which reads as follows:

“§ 762. Compensation to attorneys and agents of Department and State Treasurer.

“The Governor may allow such reasonable compensation to attorneys and agents of the Insurance Department for services rendered and for expenses incurred in enforcing the laws relating to insurance companies as he may deem proper: Provided, That in all cases tried by any court of competent jurisdiction, such compensation shall be adjudged by the court. And further provided, There shall be annually paid to the Treasurer from the fund out of which the Insurance Commissioner is paid the sum of six hundred dollars for the services to be rendered by him pursuant to the provision of this chapter.” And,

WHEREAS, After said services had been rendered by Hazelrigg & Chenault and the cause won for the Commonwealth, pursuant to the foregoing section of the statutes, a motion was made before the Court of Appeals, asking an allowance as compensation for said services, but the Court of Appeals held that said statute did not

cover the employment and decided that the court had no power to grant the allowance; and,

WHEREAS, It appearing that the Insurance Department and the Attorney General and Hazelrigg & Chenault were all laboring under the impression that an allowance could be made under said section of the statute, and it appearing that they were mistaken in such impression; and,

WHEREAS, Said Hazelrigg & Chenault having rendered said services to the Commonwealth of Kentucky, and said Commonwealth having received the benefit of their services, now, therefore,

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That Hazelrigg & Chenault are hereby permitted to sue the Commonwealth of Kentucky in the Franklin Circuit Court, under the style of Hazelrigg & Chenault, plaintiffs v. S. W. Hager, Auditor, on relation of the Commonwealth of Kentucky, defendant, in order that said court may determine and allow, after hearing proof as to the value of said services, a reasonable fee to Hazelrigg & Chenault, not exceeding five hundred dollars (\$500).

Approved March 21, 1906.

CHAPTER 99.

AN ACT to amend and re-enact an act, entitled "An act to provide for the improvement and development of the live stock, agricultural and kindred interests by the establishment and maintenance of a State Fair, being chapter one thousand one hundred and ninety-three b of the Kentucky Statutes approved March twenty-ninth, one thousand nine hundred and two.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That an act, entitled "An act to provide for the

State Fair
created.

improvement and development of the live stock, agricultural and kindred interests by the establishment and maintenance of a State Fair," approved March twenty-ninth, one thousand nine hundred and two, known as chapter one hundred and nineteen b, Kentucky Statutes, be amended and re-enacted so as to read as follows:

"§ 1. That an annual State Fair for the exhibition of agricultural, mechanical, horticultural, dairy, forestry, poultry, live stock, mineral and all other industrial interests of the State be, and the same is, hereby, created, to be known as the Kentucky State Fair.

Management
and control—
where to be
held.

"§2. The management and control of this State Fair shall be in the hands of the State Board of Agriculture, Forestry and Immigration, and said board shall determine the time for holding said fair each year.

Board may re-
ceive bids for
site and deter-
mine perma-
nent location.

"Until said fair shall be permanently located, said board shall determine the place for holding said fair each year: Provided, That the city or county where said fair is proposed to be held for any year, or the citizens thereof, shall furnish and provide to the said board not later than the fifteenth day of June, one thousand nine hundred and six, and thereafter, not later than the fifteenth day of May in each year, a bond or other good and sufficient security in the sum of ten thousand dollars to indemnify and guarantee said board against any loss which may be sustained by it in holding the fair for that year. Should the income from holding the fair for that year be insufficient to pay the expenses thereof for that year, then the said bond or other security, and the guarantors therein, shall be liable for, and subject to, the payment of the deficiency, not exceeding the amount of such bond or security: Provided, further, If, in any year in which the fair is held, at any place, the said board shall have funds on hand as the profits of previous fairs held at said

place, the same shall be applied to the payment of any loss sustained before the guarantors in the bond or other security above mentioned shall be liable for any sum. But the profits of any fair held at one place shall not be used to pay losses sustained in holding the fair at any other place until the guarantee fund or bond above provided for shall have been first applied to that purpose.

“As soon as practicable, said board shall advertise for, solicit and receive bids and propositions from the various cities and counties of the State, for the permanent location of the State Fair, and said board shall determine upon a permanent location for said fair and shall permanently locate it at the city or place offering and affording, in the judgment of said board, the best inducements for its permanent location, taking into consideration financial inducements, the geographical location of the place, its railroad facilities, and all other matters pertaining to, or which would affect, the permanent welfare and interests of said fair.

“When said board shall have determined upon a place for the permanent location of said fair, it shall have the power to accept donations of lands or other thing of value, and may hold same by deed or contract for the use and benefit of said fair, and may purchase grounds and erect proper buildings and other improvements on same and on donated grounds and pay for same out of any funds it may have on hand from donations or profits from holding fairs, but shall not expend any part of the annual appropriation therefor. Said board shall keep any buildings thus owned by it insured in good and solvent fire insurance companies to the reasonable value of such buildings.

“Said board is authorized to accept the donations of lands or other things of value, as above provided, condi-

tioned upon the permanent location and continuation of said fair at the place making such donations and upon the continuation of the present State appropriation for said fair, and that said lands or other donations shall be returned to the city, county or individuals making same, upon the discontinuance of said fair or said appropriation: Provided, Should any such donated grounds have been enhanced in value by the erection of improvements thereon by said board out of the funds of said fair, by the State, then the said board, or the State, shall be reimbursed and shall have a claim and lien upon said lands to the extent of the value of such improvements at the time of the discontinuance of said fair or said appropriation.

Appropriation—statements to be filed with Auditor.

“§ 3. The sum of fifteen thousand dollars annually is hereby appropriated to be used for premiums alone, to be paid on or before the first day of July of each year, at which time the Auditor shall draw his warrant on the State Treasurer for said sum in favor of the chairman of said board. Said chairman shall execute bond to the State of Kentucky, to be approved by the Auditor, in the sum of fifteen thousand dollars, for the faithful disbursement of such money according to the provisions of this act. Said board shall, within sixty days after holding such annual State Fair, render to the Auditor of the State an itemized statement showing the disbursement of such appropriation, which itemized statement shall be embodied in the State Auditor's report. The board of managers of the State Fair shall not give to any person a free pass or ticket to said State Fair, nor shall said board of managers allow any tickets sold at a price below that charged the general public.

Disposition of profits.

“§ 4. Any part of the money unexpended shall be refunded by the chairman of said board to the State

of Kentucky at the time of making the report required herein.

“§ 5. Any profits derived from the fair shall go into a sinking fund to be used for succeeding fairs or for the purchasing and providing of permanent grounds or buildings when permanently located by the State.

“§ 6. Any profits heretofore derived from said fair shall, upon demand of the chairman of the Board of Agriculture, Forestry and Immigration, be paid to said board by the treasurer of the Kentucky Live Stock Breeders' Association, or other person or persons holding such profit, but said board shall, out of any funds thus turned over to it, pay off and discharge all just debts and obligations incurred by said Kentucky Live Stock Breeders' Association on account of said fair, when properly ascertained and presented to it, not exceeding, however, the amount turned over to it by said association.

“§ 7. All claims and demands due and belonging to the Kentucky Live Stock Breeders' Association on account of the Kentucky State Fair, or in any way pertaining thereto, are hereby transferred to, and vested in, the Board of Agriculture, Forestry and Immigration, with power to enforce collection by legal proceedings, compromise or other appropriate means, and with power to carry out any proceedings heretofore begun by the Kentucky Live Stock Breeders' Association, for the collection of any such demands.”

Approved March 21, 1906.

CHAPTER 100.

AN ACT to amend section seventy-four of the Civil Code of Practice.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section seventy-four of title five of the Civil

Venue of ac-
tions for libel.

Code of Practice be, and the same is hereby, amended by adding thereto the words: "Provided that in actions for libel, the action shall be brought in the county in which the plaintiff resides, or in the county in which the newspaper or publication is printed or published, or in the county in which the transaction or act or declaration, to which the publication relates is stated, or purported to have been done or taken place, so that said section when amended will read as follows: "Every other action for an injury to the person of the plaintiff, and every action for an injury to the character of the plaintiff, against a defendant residing in this State, must be brought in the county in which the defendant resides, or in which the injury is done: Provided, That in actions for libel, the action shall be brought in the county in which the plaintiff resides, at the time the publication was made, or in the county in which the newspaper or publication is printed or published, or in the county in which the transaction or act or declaration to which the publication relates, is stated or purported to have been done or taken place. When the home of the plaintiff and the place where the publication or newspaper is printed is the same, the plaintiff may institute suit in any county of this Commonwealth where the said publication is circulated."

Approved March 21, 1906.

CHAPTER 101.

AN ACT to amend an act, entitled "An act to assign the cities and towns of this Commonwealth to the classes to which they belong."

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. The cities and towns of the Commonwealth are classified as follows, to-wit:

First class, Louisville, Jefferson county. Second class, Lexington, Fayette county; Covington, Kenton county; Newport, Campbell county; Paducah, McCracken county. Third class, Owensboro, Daviess county; Henderson, Henderson county; Frankfort, Franklin county; Bowling Green, Warren county. Fourth class, Hopkinsville, Christian county; Shelbyville, Shelby county; Maysville, Mason county; Richmond, Madison county; Winchester, Clark county; Dayton, Campbell county; Paris, Bourbon county; Ashland, Boyd county; Catlettsburg, Boyd county; Danville, Boyle county; Mt. Sterling, Montgomery county; Middlesboro, Bell county; Georgetown, Scott county; Versailles, Woodford county; Harrodsburg, Mercer county; Bellevue, Campbell county; Cynthiana, Harrison county; Mayfield, Graves county; Somerset, Pulaski county; Lebanon, Marion county; Ludlow, Kenton county; Nicholasville, Jessamine county; Pineville, Bell county; Madisonville, Hopkins county; Princeton, Caldwell county; Latonia, Kenton county; Fulton, Fulton county; Lawrenceburg, Anderson county; Russellville, Logan county; Carrollton, Carroll county; Central City, Muhlenberg county.

Fifth class, Lancaster, Garrard county; Cadiz, Trigg county; Grand Rivers, Livingston county; Franklin, Simpson county; Greenville, Muhlenberg county; Elizabethtown, Hardin county; Louisa, Lawrence county; Columbus, Hickman county; Glasgow, Barren county; West Covington, Kenton county; Earlington, Hopkins county; Hickman, Fulton county; Cloverport, Breckinridge county; Bardstown, Nelson county; Augusta, Bracken county; Stanford, Hustonville and Crab Orchard, Lincoln county; Williamsburg, Whitley county; Clinton, Hickman county; Midway, Woodford county; Flemingsburg, Fleming county; Barbourville, Knox

county; Elkton, Todd county; Falmouth, Pendleton county; Vanceburg, Lewis county; Morganfield, Union county; Carlisle, Nicholas county; Clay City, Powell county; Uniontown, Union county; Campbellsville, Taylor county; Hawesville, Hancock county; Eminence, Henry county; Eddyville, Lyon county; Leitchfield, Grayson county; Owingsville, Bath county; Murray, Calloway county; Marion, Crittenden county; Providence, Webster county; Sebree City, Webster county; Wickliffe, Ballard county; Morehead, Rowan county; Bardwell, Carlisle county; Pikeville, Pike county; Sturgis, Union county; Dawson Springs, Hopkins county; Millersburg, Bourbon county; Corbin, Whitley and Knox counties; Calhoun, McLean county; Springfield, Washington county; Corydon, Henderson county; Hartford, Ohio county; Morton's Gap, Hopkins county; Livermore, McLean county; Oakdale, Jefferson county; Beattyville, Lee county; Owenton, Owen county; Scottsville, Allen county; Olive Hill, Carter county; Burnside, Pulaski county; Prestonsburg, Floyd county; Warsaw, Gallatin county, Monticello, Wayne county.

Sixth class.—All other incorporated towns and cities not named in this bill shall belong to the sixth class (the original section, an act of September thirtieth, one thousand eight hundred and ninety-two, was amended by acts of March eighteenth, one thousand eight hundred and ninety-four, March seventeenth, one thousand eight hundred and ninety-six, June second, one thousand eight hundred and ninety-seven, May eleventh, one thousand eight hundred and ninety-seven, March fifteenth, one thousand eight hundred and ninety-eight, March second, one thousand eight hundred and ninety-eight, March —, one thousand nine hundred and four, transferring cities from one class to another).

§ 2. Whereas, it is necessary for the assigned cities and towns mentioned herein to make their tax levy for this year under the charter of the towns to which they are assigned, an emergency is declared to exist and this act shall take effect and be in full force and effect from and after its passage and approval by the Governor.

Approved March 21, 1906.

CHAPTER 102.

AN ACT to establish a system of State normal schools in Kentucky; to create a board of regents for the general management thereof; to create a normal executive council, which shall determine the requirements for admission and graduation and the courses of study for the said schools; to create a commission which shall determine the location of said schools, and to appropriate funds for their maintenance.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. There shall be established and maintained as hereinafter provided two State Normal Schools in this State as follows: The "Eastern Kentucky State Normal School," to be located in normal school district No. 1, and the "Western Kentucky Normal School," to be located in normal school district No. 2, the boundaries of which normal school districts shall be fixed by a commission appointed by the Governor for the location of normal schools, as hereinafter provided, and which districts shall, as near as may be, be equal in population.

State normal schools created—committee to be appointed to fix two boundaries.

§ 2. The object of said State normal schools shall be to more fully carry into effect the provisions of section one hundred and eighty-three of the Constitution of Kentucky, by giving to the teachers of the Commonwealth such training in the common school branches, in the science and art of teaching, and in such other branches

Objecta.

as may be deemed necessary by the Normal Executive Council, hereinafter created, as will enable them to make the schools throughout the State efficient.

Board of regents created.

§ 3. There is hereby created a Board of Regents for each of said normal schools, to be known, respectively, as "The Board of Regents for Normal School District No. 1" and "The Board of Regents for Normal School District No. 2." Said board shall have perpetual succession, with power to contract and be contracted with, to sue and be sued, to plead and be impleaded, to receive by any legal mode of conveyance property of any description, and to have and hold and enjoy the same; also to make and use a corporate seal, with power to alter the same; to adopt by-laws, rules and regulations for the government of their members, official agents and employees: Provided, Such by-laws shall not conflict with the Constitution of the United States or with the Constitution of the State of Kentucky.

§ 4. The Board of Regents for each of said schools shall be composed of five members, including the Superintendent of Public Instruction, who shall be a member and chairman of each of said boards.

Appointment and terms of board of regents.

§ 5. Within thirty days after the selection of the normal school sites, as hereinafter provided, the Governor shall appoint four regents for each of said normal schools, two of which shall serve for two years and two for four years, and until their successors are appointed and qualified; and two members shall be appointed in like manner every two years thereafter to serve for a term of four years each; and, whenever a vacancy or vacancies occur in either of said boards by death, resignation, removal from the district, or by the operation of this law, or otherwise, the Governor shall, in like manner, immediately appoint some competent person or per-

sons to fill such vacancy or vacancies. The person or persons so appointed shall hold office for the unexpired term: Provided, That no two members of either of said boards shall be residents of any one county, and that not more than three members of any of said boards, including the Superintendent of Public Instruction, shall belong to the same political party.

§ 6. Said regents shall hold their offices for a term of four years from the first day of April next preceding their appointment, and until their successors are duly appointed and qualified, except such as may be appointed to fill vacancies, who shall hold office for the unexpired term only.

§ 7. Each of said Board of Regents shall hold its first meeting within thirty days after its appointment, the time and place of meeting to be designated by the Superintendent of Public Instruction, who shall administer the oath of office to each member. At this meeting there shall be selected a vice-president and a secretary for each of said boards. Said board shall also appoint a treasurer and such officers as it may deem necessary, but no member of either of said boards shall be selected as treasurer.

Election of
officers of
board.

§ 8. Each board shall meet quarterly at such time and places as may be agreed upon and, until the buildings are arranged for and completed, and as much often as may be necessary, but thereafter the regular meetings of each of said boards shall be held at its respective normal school building.

Meetings to
be held by
board.

§ 9. A majority of the members of said board shall constitute a quorum for the transaction of business, but no appropriation of money, nor any contract which shall require any appropriation or disbursement of money, shall be made nor teacher employed or dismissed, unless

a majority of all the members of the board shall vote for the same.

Powers and
duties.

§ 10. Each Board of Regents shall have general control and management of its normal school; shall possess full power and authority to adopt all needful rules and regulations for the guidance and supervision of the conduct of the students of any department thereof; to enforce obedience to such rules, to invest the faculty with the power to suspend or expel any pupil for disobedience to such rules, or for any contumacy, insubordination or immoral conduct, and have authority to appoint or dismiss all officers and teachers, to require such reports from officers and instructors as it may deem necessary, to appoint a treasurer for such school and to determine the amount of his bond, which amount shall not be less than ten thousand dollars.

Normal execu-
tive council.

§ 11. The Superintendent of Public Instruction, together with the president or head executive officer of each State normal school herein created, shall constitute a Normal Executive Council, whose duty it shall be to prescribe the course of study to be taught in each State normal school, and the educational qualifications for admission to and graduation from same.

§ 12. At the first meeting of the Normal Executive Council, which shall occur within one month after the election of the presidents of the said normal schools herein created, there shall be elected from said council a vice-president and a secretary; the Superintendent of Public Instruction shall be ex-officio president of the council.

§ 13. This council shall hold its meetings annually or as much oftener as may be deemed necessary at the State Capitol or at one of the normal school buildings, the place of meeting to be determined by the Superin-

tendent of Public Instruction, and a majority of the members shall constitute a quorum.

§ 14. The Board of Regents shall have power and authority to confer by diploma, under its common seal, upon any student of said school, such certificates as are usually granted by normal schools. The normal diploma conferred by the Board of Regents upon completion of the "Advanced Course," as prescribed by the Normal Executive Council, shall entitle the holder thereof to teach in any county in this State, without further examination, until revoked by the Board of Regents granting same, or by a county superintendent, or the State Superintendent of Public Instruction, for incompetency, cruelty, immorality, drunkenness or neglect of duty; and the normal certificate, granted in like manner upon completion of the "Elementary Course," shall bear the names of the branches of study completed, and said certificate shall entitle the holder thereof to teach the branches therein named for a period of two years from date thereof, unless sooner revoked by said board, county school superintendent, or State Superintendent of Public Instruction, for one or more of the causes above specified. The secretary of the Boards of Regents shall annually, by the 15th of June, transmit to the State Superintendent the names of those receiving such diplomas or certificates, with residence and date of issue, and the State superintendent shall annually, by the first of July, forward to each county superintendent a printed list of persons holding State certificates then in force, and those authorized to teach under the provisions of this section, giving name, residence, date of qualification and by whom conferred, and the date on which each normal certificate shall expire; and the holder of such State certificate, normal diploma or normal certificate

Board of regents to confer certificates—reports.

shall, before commencing to teach a public school in any county in this State, notify the county superintendent thereof of such fact, give date of qualification and by whom conferred, and the county school superintendent shall verify same by examination of the list sent him by the State Superintendent; and, if found correct, shall duly record the said teacher as eligible to teach in such county.

Power to remove officers and fix compensation.

§ 15. The Boards of Regents shall have power to appoint and to remove the president, professors and teachers of the normal schools, to fix their compensation, the commencement and termination of their respective terms of office, not to exceed two years for any one term.

Causes for removal of officers and teachers.

§ 16. No president, professor or teacher shall be removed except for incompetency, neglect or refusal to perform his duty, or for immoral conduct; nor shall such president, professor or teacher be removed until after ten days' notice in writing, stating the nature of the charges preferred; and such person shall have an opportunity to make a defense before the board, by counsel or otherwise, and shall be allowed to introduce testimony, which shall be heard and determined by the board. In every case of the suspension or expulsion of a student by the faculty, the person so suspended or expelled shall be allowed to appeal from the decision of the faculty to the Board of Regents, and it shall be the duty of the Board of Regents to prescribe the manner and mode of proceeding in the matter of such appeal; but the decision of the Board of Regents shall be final.

Special meetings.

§ 17. Upon the written request of any two members of the Board of Regents, or at the request of the faculty, signed by the president and certified by the secretary thereof, the chairman of the Board of Regents may call a special meeting and the object or objects thereof, and

no other business, shall be transacted at such meeting, unless all the members of the board are present and consent thereto.

§ 18. No member of the Board of Regents, nor member of the Normal Executive Council, shall draw any salary for services as such, but shall receive six cents per mile for every mile necessarily traveled in going to and from each meeting for the board, and other legitimate expenses, to be paid out of the contingent fund of the school. Mileage allowed board.

§ 19. No president, professor, teacher, regent, member of the Normal Executive Council or other officer or employe shall keep for sale, or be interested, directly or indirectly, in any contract or purchase for the building or repairing any structure, or for fencing or ornamenting the grounds, or furnishing any supplies or material for the use of said normal school. Board and officers not to be interested in sales or contracts.

§ 20. The president of the respective Boards of Regents shall make to the State Superintendent of Public Instruction an annual report, in the month of August of each year, which shall contain a full account of the acts of said board, of all receipts of moneys from appropriations, tuition fees and all other sources, and the disbursements thereof, and for what purpose, and the conditions of said normal school; also a list of the names and places of residence of all students that may have been taught in the normal school during the preceding year, the number of terms enrolled, the number of days each has taught, and the amount of the tuition or incidental fees paid. Annual report to State Superintendent of Public Instruction.

§ 21. The treasurer of the respective Board of Regents, before he enters upon the duties of his office, shall enter into a bond to the Commonwealth of Kentucky, with not less than two solvent sureties or a guarantee company authorized to do business in Kentucky, in a Treasurer to execute bond.

sum of not less than ten thousand dollars, to be approved by the board, conditioned that he will faithfully perform all the duties required of him by law as such treasurer, which bond shall be filed with the secretary of the board.

Treasurer to
receive and
disburse
moneys—com-
pensation.

§ 22. It shall be the duty of the treasurer of the board to receive and disburse all moneys under the control of the Board of Regents and perform all such acts as pertain to his office, under the direction of the Board of Regents, and to make a report of the same to the board at its quarterly meetings. In the month of August of each year, the treasurer of said board shall also make and furnish to the Board of Regents, to be by it transmitted to the State Superintendent of Public Instruction, an abstract of which shall contain full account of all moneys received and disbursed by the school during the preceding year, stating from what source received and on what account paid out, and the amount paid to each professor, teacher or other officer of the school; and on or before the second Monday in January, one thousand nine hundred and eight, and every two years thereafter, said treasurer shall also report to the Board of Regents, to be by it transmitted to the General Assembly, an itemized statement of all receipts and expenditures for the two calendar years preceding, showing minutely all disbursements of moneys received from the State or other sources. The compensation of the treasurer shall be fixed by the Board of Regents.

Duties of sec-
retary—com-
pensation.

§ 23. It shall be the duty of the secretary of the boards to keep and preserve all records, books and papers belonging to the board. He shall keep a journal of the proceedings of the board, in which, if requested by any member of the Board of Regents, the ayes and noes on all questions shall be entered. He shall prepare, under the direction of the board, all reports, estimates and

to execute all such matters as belong to his office. His compensation shall be fixed by the board.

§ 24. The respective Boards of Regents shall, at their regular meetings, provide for the payment of any indebtedness of the school, and for that purpose they shall set apart all moneys which may be derived from tuition or other fees paid by students to the payment of: First, the incidental expenses of such school; and, second, the payment of such indebtedness; and until such indebtedness shall be fully paid off, no part of the fund derived from tuition or other incidental fees shall be used for the payment of professors, teachers or other officers or employes of such school, nor shall the board, until such indebtedness be fully paid, make any contract for the hire, employment or payment of professors, teachers or other officials, or employes of such schools that will be a greater sum of money for the annual payment thereof than the amount of the appropriation by the State for the support of said school for that year.

Provisions for
payment of in-
debtedness.

§ 25. All appropriations made by the General Assembly for the support of normal schools, or for the benefit thereof, and all grants, gifts, bequests or donations by any individual or corporation for a specified use shall be applied to such use or uses and no other.

§ 26. Each legislative district in the State shall be entitled annually to the appointment of ten pupils for gratuitous instruction in the normal school, to be chosen in the following manner: The superintendent of schools in each county shall receive and register the names of all applicants for admission to said school, and shall examine such applicants at such time and in such manner as the Normal Executive Council may direct, and the ten applicants found to possess the highest qualifications shall be accepted as the pupils to which said district is entitled. Said appointments shall be for the full term

Gratuitous in-
struction—pu-
pils, how
chosen.

of the prescribed course of study in the school; any vacancy in any district may be filled in the same manner as provided for regular appointments. Should the number of applicants during any term not reach the number allowed for the district, said district may, during any other term, appoint a sufficient number to make the average for any year that to which the district is entitled under the provisions of this section. The Board of Regents shall have power in case any pupil so appointed shall refuse to sign and file with the secretary of said board a declaration that he or she will teach in the public schools of this State not fewer than three years, in case engagement can be secured by reasonable effort, to require said pupil to provide for the payment of such fees and tuition as the Board of Regents may prescribe.

Model or
practice school.

§ 27. The Board of Regents of each school may maintain in connection with the said normal schools, a model and practice school, under the supervision of thoroughly trained teachers, for the purpose of giving observation and practice work to the student teachers.

Commission
to locate the
schools.

§ 28. The Governor shall, within thirty days after this act becomes a law, appoint a commission composed of seven persons, one from each appellate district of the State, who shall, within thirty days after their appointment, meet at Frankfort, Kentucky, on a date fixed by the Governor, and organize and arrange to receive from those localities in Kentucky desiring to secure the location of said schools, proposals for donations of suitable sites and other valuable considerations, and shall, within ninety days after their appointment, locate the said schools in said normal school districts at the place making the most advantageous offers, all things considered. All proposals for sites or locations for the schools shall be in writing, and shall be entered at large

on the records of the commission, and the findings of the commission fixing the locations shall be in writing and entered at large on the records of the said commission: Provided, That no town or city shall be selected for the location of said school which does not have facilities for a good water supply and other conveniences necessary for the institution.

§ 29. In order to enable the Boards of Regents to carry into effect the provisions of this act, there is hereby appropriated the sum of ten thousand dollars (\$10,000) to be divided equally between the two normal school herein provided for, for the purpose of equipping suitable buildings, improving grounds, etc., and the sum of forty thousand dollars (\$40,000) annually to be divided equally between the two schools for the purpose of defraying the salaries of teachers and other current expenses: Provided, That the latter appropriation shall not become effective for any school until the buildings have been equipped and the school regularly opened. Appropriation.

§ 30. The money hereby appropriated for equipment shall be available immediately for each of said normal schools upon the delivery of a good general warranty deed, conveying to the Commonwealth the property to be donated as above provided and its acceptance by the locating commission. The money appropriated under this act for equipment and maintenance of the schools shall be disbursed as follows, viz.: Deeds to be made to Commonwealth.

The chairman and secretary of the Board of Regents shall draw their warrants for the equipment and maintenance of each school provided for under this act on the Auditor of Public Accounts, payable to the treasurer of each normal school, and upon receipt of said draft by the Auditor, he shall draw his warrant for the proper amount upon the Treasurer of the State. The money

authorized to be paid out of the State Treasury under this act shall be paid out of the general funds not otherwise appropriated.

§ 31. Whereas, in order to open during the present year the normal schools provided for in this act, it is necessary that the same become effective as soon as possible; and, whereas, a public necessity exists for the immediate establishment and opening of normal schools in this State, in order to make its common school system more effective as required by the Constitution of Kentucky, an emergency is therefore declared to exist and this act shall take effect from and after its passage and approval by the Governor.

Approved March 21, 1906.

CHAPTER 103.

AN ACT to amend an act, entitled "An act to provide for the establishment and maintenance of a Confederate Home, to be a charitable institution of the State of Kentucky, and providing for the care and maintenance of the infirm and dependent Confederate soldiers of the State of Kentucky, and to provide under proper conditions for admission and care of soldiers who may have wives, and for those who may have rendered service to the Confederate cause," approved March twenty-seventh, one thousand nine hundred and two, and amended by an act approved March twenty-sixth, one thousand nine hundred and four.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section four in the act approved February twenty-sixth, one thousand nine hundred and four, which reads as follows:

(First.) Orig-
inal act. "§ 4. The said board of trustees are required to elect a president from among their own number, and may, at its discretion, elect a treasurer and secretary, either

from among the members of the board of directors, or may, if they deem it necessary, elect some one either secretary or treasurer who is not a member of the board of trustees, and to fix the amount of bond which the treasurer shall be required to give, which bond shall be approved by the Governor of Kentucky, and deposited with the Secretary of State. The Governor, at the time of appointing the board, shall designate five of its members who shall hold their office for four years, five who shall hold their office for three years, and five who shall hold their office for two years; and thereafter every two years the Governor shall appoint five members of the said board of trustees. Vacancies occurring before the expiration of the term of any of the trustees shall be filled by appointment by the Governor. The members of said board of trustees shall perform the duties imposed upon them by the provisions of this act without compensation for their services. Said board of trustees shall, on the second Monday in January of each and every year, furnish a detailed report of all receipts and expenditures, and of all property owned by the corporation and a financial statement shall be made under oath by the treasurer, through the board of trustees, of the financial transactions of the previous year, which shall contain a detailed statement of the moneys or other things received from every source on account of said home, and an itemized account of its disbursements. Said board of trustees shall have power and authority to make all necessary rules and regulations for the control, management and maintenance of said Confederate Home, and for the admission and discharge of the inmates thereof, and shall also have full power to control and appoint and remove at will all the employes necessary in the management of the home," is hereby amended to read as follows:

(Second.) Act
as amended.

“§ 4. The said board of trustees are required to elect a president from their own number, and may at its discretion elect a treasurer and secretary, either from among the members of the board of directors, or may, if they deem it necessary, elect some one either secretary or treasurer who is not a member of the board of trustees, and to fix the amount of bond which the treasurer shall be required to give, which bond shall be approved by the Governor of Kentucky and deposited with the Secretary of State. The Governor hereafter making appointments shall designate on the first Tuesday of April of each and every year, or as soon thereafter as possible, five members of such board, who shall hold their office for six years from the date of their appointment, and shall thereafter every second year on the first Tuesday of April appoint likewise five members of said board of trustees, who shall hold their office for six years after their said appointment, for the first Tuesday in April, one thousand nine hundred and six, the Governor shall appoint five members of said board of trustees, who shall hold their office for six years, and five who shall hold their office for four years, and all the directors who shall be in office on the first day of April, one thousand nine hundred and six, shall hold their office for two years from and after said date, and thereafter every two years the Governor shall appoint, as hereinbefore provided, five members of said board of trustees. Vacancies occurring before the expiration of the term of any of the trustees shall be filled by appointment by the Governor. The members of said board of trustees shall perform the duties imposed upon them by the provisions of this act without compensation for their services. Said board of trustees shall, on the second Monday in January of each and every year, furnish a detailed account of all receipts and expenditures, and of all property owned by the cor-

poration and a financial statement shall be made under oath by the treasurer, through the board of trustees, of the financial transactions of the previous years, which shall contain a detailed statement of the moneys and other things received from every source on account of said home, and an itemized account of its disbursements. Said board of trustees shall have power and authority to make all necessary rules and regulations for the control and management and maintenance of said Confederate Home, and for the admission and discharge of the inmates thereof, and shall also have full power to control and appoint and remove at will all the employes necessary in the management of the home.

“There is hereby appropriated out of the general revenue of the State of Kentucky, for the benefit of the Kentucky Confederate Home at Pewee Valley, Kentucky, to be expended by the board of trustees thereof, as hereinafter set forth, the following named sums for the specific purposes, constructions, improvements, and purchase the same herein named and set forth as follows, to-wit:

“1st. For additional land along, over which or through which to lay pipes for the removal of sewerage, an amount not exceeding one thousand dollars.

“2nd. For the construction of sewers, an amount not to exceed eighteen hundred dollars.

“3d. For the painting of the home, formerly known as the Inn, the sum of one thousand dollars.

“4th. For the strengthening, increasing, improving and repairing all necessary reservoirs and the pipes leading thereto, and for securing sufficient water for the use of the inmates of said home, an amount not to exceed two thousand dollars.

“5th. For the construction of a laundry for the use of said home, an amount not to exceed one thousand dollars.

Appropriations for specific purposes.

"The board of trustees are authorized to provide for the maintenance of the said man and wife out of the per capita funds now provided by law and provided they shall not have an amount to exceed the per capita of one inmate. It is further provided, That no inmate shall have the benefit of said cottages who were not married prior to the enactment of this law.

Board to keep building insured.

"It is further ordered, and the board of trustees should direct, to keep the building and furniture on the grounds of said home insured in responsible companies for not less than forty thousand dollars, and as all of the said property is held in the name of the Commonwealth of Kentucky, it is ordered that whenever such insurance is taken out and the amount thereof is certified by the president of said Kentucky home to the Auditor of Public Accounts, that the said Auditor shall thereupon draw his warrant or warrants upon the Treasurer of the State in favor of the party or parties furnishing said insurance, and none of the money hereinbefore appropriated for the several purposes herein set forth shall be paid to the treasurer of the Kentucky Confederate Home, except in payment of the work and improvements mentioned herein, and the president of the said home shall make draft or drafts for any of the amounts herein set forth upon the Auditor of Public Accounts, accompanied by the certificates of the architects of said work that parts thereof have been done as shall be named in said certificate. The Auditor of Public Accounts shall thereupon draw his warrant or warrants upon the Treasurer of said State in favor of the treasurer of the said Confederate Home, or in favor of the parties doing said work.

Board to make reports to Auditor.

"The board of trustees shall, within sixty days after the completion of the work and improvements herein provided for, make an itemized statement, showing each and every item of expenditure of said board upon the author-

ity and provision of this act, the same to be verified by the president of said board, and the said statement shall be filed with the Auditor of Public Accounts.

“If the amounts herein appropriated shall not be used for the particular objects for which they are named, and in case the particular appropriation made for each object shall not be sufficient for the specific purpose named, then any surplus of the appropriation may be used by the board of trustees of the Confederate Home in performing and doing the things prescribed in this act, and any and all property acquired shall be conveyed to the Commonwealth of Kentucky upon the same conditions as provided in the act of March twenty-seventh, one thousand nine hundred and two, establishing said Confederate Home, and as amended by the act approved February twenty-sixth, one thousand nine hundred and four.

“Because of the urgent necessity for the building and improvements herein provided for, and necessity thereof for the comfort and health of the inmates of the Kentucky Confederate Home, an emergency is declared to exist and it is enacted that this act shall take effect on and after its approval.”

Approved March 21, 1906.

CHAPTER 104.

AN ACT to amend and re-enact sections one thousand five hundred and forty-six and one thousand five hundred and forty-seven of the Kentucky Statutes.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That sections one thousand five hundred and forty-six and one thousand five hundred and forty-seven

of the Kentucky Statutes be amended and re-enacted so as to read as follows:

Time and
manner of
electing United
States Senator.

“§ 1546. The Legislature which shall be chosen next preceding the expiration of the time for which any Senator was elected to represent this Commonwealth in Congress shall, on the second Tuesday after the meeting and organization thereof, not counting the Tuesday on which the General Assembly convenes, proceed to elect a Senator in Congress, in place of such Senator going out of office, in the following manner: Each House shall openly, by viva voce vote of each member present, name one person for Senator in Congress from said State; and the name of the person so voted for who shall have a majority of the whole number of votes cast in each House shall be entered on the Journal of each House by the clerk or secretary thereof; but if either House fail to give such majority to any person on said day, that fact shall be entered on the Journal. At twelve o'clock, meridian, of the day following that on which proceedings are required to take place, as aforesaid, the members of the two Houses shall convene in joint assembly, and the Journal of each House shall be read; and if the same person shall have received a majority of all the votes in each House, such person shall be declared duly elected Senator to represent said State in the Congress of the United States; but if the same person shall not have received a majority of the votes in each House, or if either House shall have failed to take proceedings, as required by this section, the joint assembly shall then proceed to choose, by viva voce vote of each member present, a person for the purpose aforesaid; and the person having a majority of all the votes of said joint assembly, a majority of all the members elected to each House being present and voting, shall be declared duly elected; and in case no person shall receive any such

majority on the first day, the joint assembly shall meet at twelve o'clock, meridian, of each succeeding day during the session of the Legislature, and take at least one vote until a Senator shall be elected.

“§ One thousand five hundred and forty-seven. Provisions for filling vacancy. Whenever, on the meeting of the Legislature of this State, a vacancy shall exist in the representation of said State in the Senate of the United States, said Legislature shall, on the second Tuesday after the commencement and organization of its session, not counting the Tuesday on which the General Assembly convenes, proceed to elect a person to fill such vacancy, in the manner herein provided for the election of a Senator for the full term; and if a vacancy shall happen during the session of the Legislature, then such election shall be had on the second Tuesday after the Legislature shall have been organized, and shall have notice of the vacancy, not counting the Tuesday on which the Legislature convenes.

Approved March 21, 1906.

CHAPTER 105.

AN ACT regulating the testing, grading, weighing, milling, selling and purchase of wheat.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. It shall be unlawful for any person, commission merchant, miller, dealer, grain inspector, corporation, company, firm or association, either by himself, itself, officer, agent, or employe, when purchasing wheat or receiving it in barter or exchange for flour or otherwise, from the owner, his agent or employe, to use for the pur- Milling—standard measure required—penalty for failure.

pose of testing or determining the weight, grade, milling or market value of wheat, any measure other than the standard half-bushel measure furnished this State by the United States; and the use of any fractional part of said standard half-bushel measure for such purpose will be a violation of this section. It shall likewise be unlawful to use anything other than a straight stick with the edges square for leveling the wheat in said half-bushel measure, for the purpose of testing the weight, grade, milling or market value of wheat: *Provided*, That the provisions of this section shall not apply to wheat or grain that is inspected or graded by the carload under the regulations of any board of trade. Any person violating any of the provisions of this section shall, on conviction, be fined not less than ten dollars nor more than one hundred dollars, to which may be added imprisonment in the county jail not exceeding six months.

Approved March 21, 1906.

CHAPTER 106.

AN ACT authorizing the county courts of counties maintaining a system of free turnpikes to erect toll-gates and collect toll to keep same in repair.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Turnpikes,
tolls may be
charged—elec-
tion authorized.

§ 1. That in counties in this Commonwealth that have acquired the turnpikes therein under section four thousand seven hundred and forty-eight *b* of the Kentucky Statutes, embracing an act of the General Assembly, approved March seventeenth, one thousand eight hundred and ninety-six, and are now maintain-

ing such roads by taxation or otherwise, upon written application, directed to the county judge of any county of this Commonwealth, asking for a vote in said county upon the proposition to allow counties owning their turnpikes and gravel roads to charge a toll on horses and cattle, and vehicles traveling same, or such part thereof as the court may designate, and to erect tollgates for the erection of such tolls, signed by a number of voters of said county equal to fifteen per cent. of the vote cast at the last preceding general or county election in said county. It shall be the duty of the judge of the county court, at the next regular term thereof after receiving said petition, to make an order in his book directing an election to be held in said county at the next regular or county election in said county that does not occur within sixty days of the date of entering the order, to take the sense of the qualified voters of said county upon the proposition to erect tollgates and collect toll on turnpike and gravel roads belonging to said county, or any part of such roads as in the discretion of the court shall be fixed in the order, which order shall direct the sheriff, or other officer of said county who may be appointed to hold said election, to open a poll at each and all of the voting precincts in said county for the purpose of taking the sense of the qualified voters upon the proposition aforesaid.

§ 2. It shall be the duty of the county clerk to give to the sheriff of the county, or such other office as may be appointed to hold said election, a certified copy of the order, as it appears in the order book, within five days after it is made; and it shall be the duty of the sheriff or other officer to have said order published in some weekly or daily paper published in the county for at least thirty days prior to the election, and to ad-

Publication
of order—when
election held.

vertise the same by written or printed handbills, posted in at least four conspicuous places in each voting precinct for the same length of time. All elections for this purpose being held at some regular election in November, the same officers that hold the regular elections shall hold this election, which shall, in all respects, be held in accordance with the provisions of the general election laws of this State, the question, "Are you in favor of tollgates on turnpikes and gravel roads?" being printed on the ballot as provided for in the general election law, section one thousand four hundred and fifty-nine, Kentucky Statutes.

Certificates of
officers of elec-
tion.

§ 3. At the close of the polls, the election officers in each precinct shall count votes for and against the proposition, and make certificates thereof, showing the number of votes cast for the proposition and the number cast against it, which certificates, each officer retaining a copy thereof, and all disputed ballots, if any, shall be returned to the county clerk with the other election returns. The county examining or canvassing board shall canvass the returns at the same time and in the same way as the returns for the regular election are canvassed, and certify immediately, upon the completion of the canvass, the result, in writing, to the county judge, showing how many votes were cast for the proposition and how many against it in each precinct, and the total result in the county, each member of county board retaining a copy of said certificate. At the next regular term of the county court, after receiving the same, the county judge shall have said certificate spread upon his order book.

Deposits re-
quired.

§ 4. The county judge shall not make an order for election until the petitioners pay into court a sufficient amount of money to pay for the order, printing, advertising and other necessary expenses.

§ 5. If it shall appear that a majority of all the votes cast for and against said proposition are in favor of said proposition, then the fiscal court may acquire, by gift, ^{May require toll houses— rates of toll— bond of gate-keeper.} lease, purchase or contract, such sites and buildings as may be necessary for toll-houses and cause to be erected on such part of the turnpike and gravel roads in the county and at the places where it will be most expedient, tollgates and employ persons to keep same and collect toll on such roads at rates not greater than that fixed in section four thousand seven hundred and twenty-four, Kentucky Statutes, but such rates may be reduced at any time in the discretion of the fiscal court. And each person so employed by the court to keep such tollgates shall, before entering upon his duties, execute to the Commonwealth of Kentucky bond, with one or more sureties, to be approved by the county judge, and to the effect that he will faithfully discharge his duties as such tollgate keeper and turn over all moneys collected by him for tolls to the county treasurer or to some one designated by the court to receive such moneys at the end of each calendar month.

§ 6. It shall be the duty of the fiscal court to appropriate to each road on which toll is collected all the money collected thereon and cause same to be expended in keeping said road in repair.

§ 7. Whereas, in a large number of counties in this Commonwealth in which turnpike roads are maintained, ^{Money collected and expended—accounting.} wholly or in part, by taxation, there are no funds in the county treasuries to keep same in repair, an emergency is declared to exist and this act shall take effect immediately upon its approval by the Governor.

Approved March 21, 1906.

CHAPTER 107.

AN ACT to regulate the distribution of the reports of the decisions of the Court of Appeals.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

• Reports furnished to certain officers—county attorney to execute bond for.

§ 1. That an act relating to the distribution of the reports of the decisions of the Court of Appeals, being section two thousand four hundred and twenty-six of article two, chapter seventy-seven of Carroll's one thousand nine hundred and three Kentucky Statutes, be stricken out and the following inserted in lieu thereof:

"The following persons shall each be entitled to one copy of the Reports of the Decisions of the Court of Appeals, which may be hereafter published for the use of their respective offices, and which shall at the close of their respective terms of office be delivered to their successors in office:

"The judges of the Court of Appeals, of the circuit and county courts, county attorneys, and judges of the Federal court for Kentucky, and the clerk of each of said courts, except the clerk of the county court. And upon the passage of this act, it shall be the duty of the various clerks of the county courts throughout this Commonwealth to deliver possession of all the Reports of the Decisions of the Court of Appeals which are now in their custody belonging to the State of Kentucky to the county attorneys of their respective counties. Said county attorneys and their successors shall execute, to be approved of record by the county court of said county, and file the same in the office of the county clerk, covenant to the Commonwealth of Kentucky for the faithful keeping and preserving of said books for use in his office,

and the delivery of same to his successor upon his election and qualification."

Approved March 21, 1906.

CHAPTER 108.

AN ACT to increase the efficiency of the office of Inspector of Mines and afford greater protection to the lives and health of persons employed in the coal mines of this State, and to provide for the inspection of mine scales and of miner's oil.

WHEREAS, The number of coal mines in Kentucky has increased very largely within recent years, and is still rapidly increasing, so that it is physically impossible for the office of Inspector of Mines, with its present inadequate inspection force, to fully carry out the provisions of the law relating to the inspection of the coal mines of this State; therefore,

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. In order that the efficiency of the office of Inspector of Mines may be increased, so that the provisions of the law relating to the inspection of coal mines may be more fully carried out and greater protection afforded the lives and health of persons employed in the coal mines of the State, the Governor is hereby authorized and directed to appoint two additional assistant inspectors of mines, who shall hold office for four years and until their successors are appointed and qualified. Said assistants shall have a thorough knowledge of the different systems of working and ventilating coal mines and of the nature and properties of mine gases, especially of explosive gas, and shall have a thorough and practical knowledge of mining gained by at least five years experience at and in such mines. Said assistant inspectors

Assistant inspectors—term of office—qualifications.

before entering upon the discharge of their official duties, shall be sworn to discharge them faithfully and impartially, which oath shall be certified by the officer administering it and said certificate shall be filed with the Secretary of State in his office and each of said assistants shall give bond in the penal sum of two thousand dollars, with surety to be approved by the Governor, for the faithful discharge of his official duties. Each of said assistants shall give his entire time and attention to the duties of his office, which shall consist of aiding, under the directions of the chief Inspector of Mines, in carrying out the provisions of this act and of all other acts relating to the inspection of mines. He shall keep a record of all inspections made by him and make monthly report of the same to the chief inspector, and he shall at all times in all things pertaining to the duties of his office be subject to the orders of the chief inspector. Said assistants shall not be interested in operating any mine in this State, and they shall each be liable to dismissal for willful neglect of duty or malfeasance in office.

Each assistant inspector shall receive an annual salary of twelve hundred dollars, payable monthly, and shall likewise be allowed and paid his necessary traveling expenses when engaged in the discharge of his official duties.

Inspection
districts.

§ 2. In order that the work of inspection of the mines may be systematized and expedited, the State is hereby divided into two inspection districts, the main line of that division of the Louisville and Nashville railroad, which extends from Louisville, Kentucky, to Nashville, Tennessee, being the division line between them. That part of the State west of the said railroad line shall be known as the First, or Western, District, and that part east of said line shall be known as the Second, or

Eastern, District. But, whenever he may deem it advisable to do so, the chief inspector of mines may divide the Eastern District into two districts, thus making three inspection districts in all. One of the assistant inspectors shall reside in the Western District and have as his especial assignment the inspection of the coal mines thereof; one shall reside in and have as his especial work the inspection of the coal mines of the Eastern, or Second, District; and one shall work in both districts, as the chief inspector may direct. Whenever the chief inspector may deem it expedient to divide the Second District into two districts, he shall assign one of the assistant inspectors to work in the third district resulting therefrom, so that each of the three assistant inspectors (and the two additional ones herein provided for and the one already provided for by law) shall have charge of a district; but all the assistants shall be subject to the rules and regulations laid down by the chief inspector for the general conduct of the office of Inspector of Mines, and whenever the chief inspector may deem it necessary, in the interest of efficient supervision of the mines, to temporarily employ the services of two or of all three assistants at the same time in one and the same district, or whenever he may deem it desirable in the interest of efficient inspection to temporarily change assistants from one district to another, he shall have authority so to do.

§ 3. The owner, agent or operator of every coal mine in this State at which the miners are paid by weight shall provide at such mines suitable and accurate scales for the weighing of the coal for which the miners are to be paid; and when differences arise between the owner, agent or operator of the mine and the miners employed in the same as to the accuracy or capacity of the scales, the question shall be referred to the chief

Mines and
operation—
scales, etc.

State Inspector of Mines, whose duty it shall be to inspect and test said scales in person or by an assistant inspector of mines, as early as practicable after receiving notification; and should said inspector find the scales inaccurate or defective beyond the limit admitted in scales of standard manufacture, he shall notify the owner, agent or operator of the mine and said scales shall forthwith be repaired and made accurate or accurate scales substituted therefor. Any owner, agent or operator of a coal mine who refuses or fails to comply with instructions to render his mine scales accurate shall be guilty of a misdemeanor and, on conviction, shall be fined not less than five dollars nor more than fifty dollars.

When to be
inspected.

§ 4. All mines known to generate fire-damp or explosive gas shall, as nearly as practicable, be inspected every sixty days; and the chief inspector of mines is hereby directed to procure the most efficient and modern appliances and instruments, including a Shaw or other equally efficient gas tester, for detecting and estimating the amount of explosive gas in the mines, the same to be paid for upon the order of the inspector, approved by the Governor, and they shall be the property of the State.

To regulate
the sale of oil.

§ 5. It shall be unlawful for any person, firm or corporation, or any agent, or employe of same, to sell or furnish any oil to be used for illuminating purposes in coal mines in this State, unless the same shall have been inspected, approved and certified as hereinafter provided; and any person, firm or corporation, or the agent or employe of same, violating the provisions of this section, shall be guilty of a misdemeanor and fined not less than ten nor more than fifty dollars for the first offense; and for each subsequent offense shall be fined

not less than fifty dollars nor more than one hundred dollars.

§ 6. It shall be the duty of the State Inspector of ^{Duties of In-}
 Mines, in person or by an assistant inspector of mines, ^{spector.}
 to inspect all miners' oil or equivalent material used for
 illuminating purposes in coal mines, and when said oil
 complies with the requirements and tests of the seventh
 section of this act, he shall stencil, or otherwise plainly
 mark, each barrel, cask or package in which it is con-
 tained substantially as follows: "Approved this
 day of by Inspector," the
 blanks to be filled out with the date and name of the
 inspector making the inspection; but if the oil does not
 come up to the said requirements and tests, the barrel,
 cask or package shall be so marked substantially as fol-
 lows: "Rejected for illuminating purposes in the coal
 mines of the State of Kentucky this day of
 by Inspector," the blanks to be
 filled out with the date and name of the person making
 the inspection. A record shall be kept in the office of
 the chief inspector of mines, showing the number of
 barrels or other packages or gallons inspected, whether
 approved or rejected, and giving date, place of business
 and name of the person, firm or corporation for whom
 inspection was made.

§ 7. The requirements and tests which will author- ^{Grade and}
 ize the approval provided for in the preceding section ^{tests of oil.}
 are as follows: It shall be a pure animal or vegetable
 oil or other material as free from smoke and bad odor
 and of equal merit as an illuminant as pure animal or
 vegetable oil, and not the product or by-product of
 rosin. The oil must be tested at sixty degrees Fahren-
 heit. Its specific gravity must not exceed twenty-four
 degrees Tagliabue. The test must be made in a glass
 jar one and five-tenths inches in width and seven inches

in depth. Should the oil to be tested be below forty-five degrees Fahrenheit in temperature, it must be heated until it reaches eighty degrees Fahrenheit; and should the oil be at or over forty-five degrees Fahrenheit, but below sixty degrees, it must be raised to a temperature of seventy degrees Fahrenheit, and then, after being well shaken, it is to be allowed to cool gradually to a temperature of sixty degrees Fahrenheit before finally being tested. In testing the gravity of the oil, the Tagliabue hydrometer must be, when possible, read from below, and the last line which appears under the surface of the oil shall be regarded as the true reading. Should the oil be opaque or turbid, one-half of the capillary attraction shall be deemed and taken as the true reading. When the oil is tested under difficult circumstances, an allowance of one-half a degree may be made for possible errors in parallax before condemning the oil for use in the mine. All oil or other material used for illuminating purposes in mines shall be contained in barrels, casks or packages branded conspicuously with the name of the dealer, the specific gravity and date of shipment.

When oil may
be tested.

§ 8. The inspection herein provided for shall be made at all reasonable times and places on request of any person, firm or corporation engaged in selling or furnishing illuminating oil for use in the coal mines of this State.

Misdemeanor.

§ 9. Any person using any barrel, cask or package marked with the inspector's approval for the storage of any other oil than that which was contained therein at the time said barrel, cask or package was so marked, shall be guilty of a misdemeanor and punished as provided in the fifth section of this act.

Instruments
and appliances.

§ 10. There shall be provided for the office of Inspector of Mines all the instruments and appliances nec-

essary for carrying out the provisions of this act, which shall be paid for on the order of the chief inspector, approved by the Governor, and which shall belong to the State.

§ 11. On account of the nature of the work to be carried on under this act, and the importance that its benefits shall be received by those employed in the mines at an early day, an emergency is hereby declared, and this act shall take effect upon its approval by the Governor.

Approved March 21, 1906.

CHAPTER 109.

AN ACT to amend an act for the benefit of Kuttawa common school district, in Lyon county, which was approved May first, one thousand eight hundred and eighty-four.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section six of an act for the benefit of Kuttawa common school district, in Lyon county, being chapter one thousand two hundred and one approved May first, one thousand eight hundred and eighty-four, be amended and re-enacted by striking from said section these words: "On the last Saturday in June, one thousand eight hundred and eighty-four," and insert in lieu thereof the words: "On the first Saturday in October, one thousand nine hundred and six." So that said section, as amended and re-enacted, will read as follows:

"On the first Saturday in October, one thousand nine hundred and six, an election shall be held, at a convenient place, in the town of Kuttawa, between the hours of nine, ante meridian, and six, post meridian, for the purpose of electing four members of the board of education."

Approved March 21, 1906.

CHAPTER 110.

AN ACT to repeal the charter of Elizaville, Fleming county, Kentucky.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That "An act to revise and reduce into one charter and various amendments thereto of the town of Elizaville, in Fleming county," which was approved January twenty-eighth, one thousand eight hundred and eighty-four, be, and the same is hereby, repealed in its entirety.

§ 2. That any public money remaining in the treasury of said town when this goes into effect shall be turned over to the treasurer of the county of Fleming and applied by the fiscal court of the county for repairs of the public roads or turnpikes of said county.

§ 3. That this act shall be in full force and effect from and after its passage.

Approved March 21, 1906.

CHAPTER 111.

AN ACT to repeal section six of the charter of the Corinth Academy.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section six of an act, entitled "An act to establish an institution of learning in the town of Corinth, in Grant county, Kentucky, to be known as the Corinth Academy," approved April ninth, one thousand eight hundred and seventy-eight, which said section is

in words and phrases and clauses as follows, to-wit:
"That the common school of Corinth district, and part of district No. twenty-three, in Grant county, which desire to be attached to said Corinth district, shall be taught in said academy, subject to the regulations of said board and the common school laws; and said board of trustees shall be entitled to receive the common school fund to which said district may be entitled, and shall be subject to the same penalties for neglect of duty and malfeasance in office, during the term the common school is taught, as trustees of common schools are, except removal from office," be, and the same is hereby, repealed.

§ 2. Whereas, the public school interests in the Corinth district demand that this repeal should become operative at once, therefore an emergency is declared to exist and this act shall take effect from its passage and approval.

Approved March 21, 1906.

CHAPTER 112.

AN ACT to repeal the charter of the town of Weston, in Crittenden county.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That the act, entitled "An act to incorporate the town of Weston, in the county of Crittenden," approved March ninth, one thousand eight hundred and sixty-eight, and all such acts amendatory thereof, be, and the same are hereby, repealed, and said corporation is hereby dissolved.

§ 2. That any public money remaining in the treasury of said town when this act goes into effect shall be

turned over to the treasurer of the county of Crittenden and applied by the fiscal court of the county to the repairs of the public road now within the boundary of said town.

§ 3. This act shall take effect and be in full force and effect from and after its passage.

Approved March 21, 1906.

CHAPTER 113.

AN ACT to amend section four thousand three hundred of the Kentucky Statutes.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That chapter one hundred and ten of the Kentucky Statutes, and being section four thousand three hundred of the Kentucky Statutes, be, and the same is hereby, amended as follows: By adding to said section the following, "or to any suitable person selected by the county court; and for such purpose he may designate and allot any or all of the road hands living within one and one-half miles of any point on said road to aid and assist in opening or altering same," so that said section, when amended, shall read as follows:

Road hands—
allotment.

"§ Four thousand three hundred. After any such road or alteration thereof has been established, the court shall cause an order to be issued, directing said roads to be opened or altered, as the case may be, in conformity to the commissioner's report. Said order shall be directed to the County Supervisor of Roads for the district in which said road, or the greater part thereof, is located, or to any suitable person selected by the county court; and for such pur-

pose he may designate and allot any or all of the road hands living within one and one-half miles of any point on said road to aid and assist in opening or altering same."

Approved March 21, 1906.

CHAPTER 114.

AN ACT fixing the rate of interest to be charged guardians, curators and committees.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That guardians, curators and committees, appointed and qualifying under the passage of this act, shall be charged with the following rates of interest, to-wit:

Rate of interest charged guardians, curators, etc.

Where the amount received and held in trust does not exceed five thousand dollars, five (5) per cent.; where the amount received and held in trust exceeds five thousand dollars, four (4) per cent.: Provided, That nothing in this act shall prohibit or prevent such fiduciaries from accounting for, or being chargeable with, such sum or sums in excess of the rates herein fixed, as may be realized upon any investment of any such funds made by any such fiduciary.

§ 2. All laws or parts of laws in conflict with this act are hereby repealed, provided that this act shall not repeal or be in conflict with chapter one hundred and twenty-eight of the Kentucky Statutes. And nothing in this act shall apply to guardians, curators or committees heretofore appointed and qualified and now acting in such capacities.

Approved March 21, 1906.

CHAPTER 115.

AN ACT to require owners of dams across certain streams in this Commonwealth to construct and maintain fish ladders or roads across said dams and providing penalties for failure so to do.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Fish ladders
or roads to be
supplied.

§ 1. All persons owning dams constructed across any stream in this Commonwealth, where the annual tides in said streams are not sufficiently high to admit the passage of fish over said dams, shall be required to erect and maintain over said dams during the months of April, May and June of each year fish ladders or roads, constructed in such manner as to allow the passage of fish over said dams.

Lakes, dams,
navigation.

§ 2. This act shall not apply to locks and dams constructed across large rivers to facilitate navigation.

Penalty for
failure to com-
ply with law.

§ 3. Any person violating the provisions of this act shall, upon conviction thereof, be fined not less than twenty-five dollars nor more than one hundred dollars.

§ 4. This act shall take effect within ninety days after the adjournment of this General Assembly.

Approved March 21, 1906.

CHAPTER 116.

AN ACT to prevent the obstruction of navigable streams of this Commonwealth.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Obstruction
of streams—
penalty.

§ 1. That it shall be unlawful for any person to obstruct any stream or erect any dams below ten miles

from the head of said streams in this Commonwealth, which is navigable for the running of push boats, floating of saw logs, staves or ties, by erecting any dams or other obstruction, or refusing to remove same, which have heretofore been erected not in accordance with the statutes of this Commonwealth; and any person so offending shall, upon conviction, be fined not less than fifty dollars and not more than five hundred dollars for each offense.

Approved March 21, 1906.

CHAPTER 117.

AN ACT permitting persons to combine or pool their crops of wheat, tobacco and other products and sell same as a whole, and making contracts in pursuance thereof valid.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. It is hereby declared lawful for any number of persons to combine, unite or pool, any or all of the crops of wheat, tobacco, corn, oats, hay, or other farm products raised by them, for the purpose of classifying, grading, storing, holding, selling or disposing of same, either in parcels or as a whole, in order or for the purpose of obtaining a greater or higher price therefor than they might or could obtain or receive by selling said crops separately or individually.

Farmers may
unite and pool
crops.

§ 2. That contracts or agreements made or entered into by persons with each other, the object or intent of which is to unite, pool or combine all or any of the crops of tobacco, wheat, corn, oats, hay, or other farm products, raised by such persons, for the purpose of classifying, grading, storing, holding, selling or disposing of said crops, or any of them, either in parts or as a whole,

Contracts for
the sale of.

in order, or for the purpose of obtaining a better or higher price therefor than could or might be obtained by selling said crops separately or individually, are hereby permitted, and shall not, because of any such combination or purpose of said persons, be declared illegal or invalid.

Agents, pow-
ers, etc.

§ 3. Such persons so entering into such agreement or contract as is set out in the foregoing sections, are hereby permitted to select an agent or agents through or by or with whom said parties so entering into such agreements may classify, grade, store, hold, sell or dispose of said crops, or any of them, and said agent or agents shall have the right to take, receive, hold, store, classify, grade, sell or dispose of said crops so placed in such agreement, as directed or authorized by their principal, for the purpose of accomplishing the object of such combination or agreement between such principals, and contracts and agreements entered into by such agent or agents for the purpose of classifying, grading, storing, holding, selling or disposing of said crops so combined, united or pooled, either in parcels or as a whole, are hereby permitted, and shall not, because of any such combination or purpose of such original agreement of such principals so entering into said combination, or of such agent or agents, be declared illegal or invalid.

§ 4. Whereas, many persons of this Commonwealth now desire to combine their respective crops of tobacco, wheat, corn, oats, hay and other farm products, an emergency is now declared to exist which requires that this act should, and it shall, take effect from and after its passage and approval by the Governor.

Approved March 21, 1906.

CHAPTER 118.

AN ACT to amend section four thousand three hundred and fifteen, Kentucky Statutes.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section four thousand three hundred and fifteen of the Kentucky Statutes, approved March tenth, one thousand eight hundred and ninety-four, be amended by striking out the words, "the first Monday in March in each year," in the third line of said section, and inserting in lieu thereof the following words: "Some county court day fixed by order of the fiscal court," and strike out the word "September," wherever it appears in said section, and insert in lieu thereof the word "November," so that said section when so amended and re-enacted shall read as follows, to-wit:

Fiscal courts,
duties and pow-
er to construct
roads.

"§ Four thousand three hundred and fifteen. Supervisor—Duty and Power of Letting Roads to Contractor—Fiscal Court—County Judge.—In counties wherein roads are worked by taxation, it shall be the duty of the supervisor, at the court-house door in his county, on some county court day fixed by order of the fiscal court, after twenty days' written or printed notice posted at each voting place in the county, to let out to the lowest and best bidder, who shall give bond, with surety, approved by the supervisor, the working and keeping in repair of all the roads in said county for the term of not less than one year nor more than two years thereafter, the said work to be done as prescribed in the bonds of contractors; to let out at such times as needed, and on reasonable (printed or written) notice, the building and repairing of all such bridges and culverts as are not embraced in the contracts for work-

ing roads; to superintend the opening, widening and changing of roads; superintend erection of gates on public roads; to receive new roads and alterations in roads, and report same to the county court when, and in the manner directed by the county court, and see that all roads and bridges are kept clear of obstructions, and at all times in good order for travel and transportation: Provided, That for the purposes enumerated, the fund raised under this act, and which may be otherwise raised by the levy court, shall be sufficient, and if not sufficient, then it is to be used at such places and for such purposes as the supervisor, under the general directions of said court, may deem proper; and the court in giving such directions shall have due regard for the public good and to wants of the different parts of the county. The said court shall provide a period in each year within which the levying and grading of roads shall be done, but said period shall not extend beyond the first of November in any year. It shall be the duty of the supervisor to report in writing to the judge of the county court all failures of contractors to comply with their contracts in regard to roads or bridges, and to appear and prosecute in all proceedings against such delinquents so reported by him. The supervisor, with the consent of the county judge, may designate certain roads or parts of roads that are not to be let out as hereinbefore required, but which are to be worked and kept in repair, either by special contracts privately made, or by hands and teams hired by him, or by delinquent taxpayers, or by persons sentenced to labor, or who, by law, may be liable to work out fines imposed by juries or courts. But it shall be the duty of the supervisor to return to the county court, at its November term in each year, a descriptive list of such roads, which shall be recorded in his order book, and also to report in writing

all hands and teams hired, and amounts paid for same, and the length of time and where employed; and also a similar report of the names of delinquents who work, the places where, and the length of time and names of persons working out fines or sentences on roads. And it shall be the further duty of the supervisor to supervise said work, and to employ competent persons to oversee, and he may, if necessary, put balls and chains on convicts to prevent their escape. Such overseers and persons hired as herein provided are to be paid out of the road fund or county levy, in the discretion of the fiscal court. Delinquent taxpayers shall be put on roads convenient to their places of residence, and shall be allowed credit at the rate of one dollar for each full day's work: Provided, however, That the fiscal court of any county wherein roads are worked by taxation, may, instead of appointing a supervisor, authorize the county judge to so let out the working of the roads and the building or repairing of bridges, and to take and approve the bonds hereinbefore required. In such cases the other powers herein conferred and duties imposed upon the supervisor shall be exercised and discharged by the road overseers in their respective precincts: And, provided further, That the county court, may, in its discretion, appoint a special commissioner to receive new roads and alterations in roads: And, provided further, That in cases where, under the provisions of this section, the supervisor, with the consent of the county judge, is authorized to designate certain roads that are not to be let out as hereinbefore required, but which are to be worked and kept in repair by special contracts by hired hands, by delinquent taxpayers or persons sentenced to labor. The county judge (there being no supervisor in the county) shall have authority, and it shall

be his duty to do everything in relation thereto, that the supervisor could have done without his consent, and may appoint some competent person or persons to superintend and carry on said work."

§ 2. Whereas, great good will be accomplished in many counties of this Commonwealth by reason of this amendment, therefore an emergency is hereby declared to exist, and this act shall become a law from and after its passage and approval by the Governor.

Approved March 21, 1906.

CHAPTER 119.

AN ACT to amend an act for the government of cities of the first class, approved March twenty-third, one thousand eight hundred and ninety-four, and to repeal section eight of said act and to substitute a section for said section eight.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Repealing section 2880, Kentucky Statutes, relating to cities of the first class and substituting this act.

§ 1. That an act, entitled "An act for the government of cities of the first class," approved March twenty-third, one thousand eight hundred and ninety-four, be, and the same is hereby, amended as follows to-wit:

That section eight of said act, which is the same as section two thousand eight hundred and eighty in the compilation generally styled "Kentucky Statutes," be repealed. Said section so repealed is in words and figures as follows:

"§2880. Police Force, Board to Appoint; Increase of; Compensation; Detectives.—The police force shall consist of one chief of police, with the rank of colonel; one assistant chief of police, with the rank of major; captains of police, not exceeding in number one to each fifty of the total number of patrolmen; sergeants of po-

lice, not exceeding one to each thirty patrolmen; detectives of police, not exceeding twelve in number, one of whom shall be chief of detectives; and patrolmen not exceeding three hundred in number. The Board of Public Safety shall appoint all the members of the police force. The Board of Public Safety shall have power, and it is authorized, to increase the police force by adding to the number of patrolmen from time to time, provided the general council shall have previously made an appropriation for that express purpose. The board of general council may include in the annual tax levy an amount sufficient to provide for the compensation of the additional patrolmen authorized to be appointed pursuant to the provisions of this section. The Board of Public Safety shall maintain and continue a detective force, and shall select and appoint to perform detective duty as many patrolmen, not exceeding twelve in number, as said Board of Public Safety may, from time to time, determine to be necessary to make this branch of the police force efficient. The patrolmen so selected and appointed shall be called detectives, and shall, while performing such detective duty, be vested with the same authority and be entitled to receive and be paid such salary as policemen as the general council may, from time to time, provide. But the Board of Public Safety may, by resolution, reduce to the grade of patrolmen and transfer such detective, or any number of them, to perform patrol or other police duty, and, when so transferred, they shall only be entitled to receive and be paid the same rate of compensation each as patrolmen of police.

In lieu of section eight of the said act, hereby repealed as aforesaid, and as a substitute for the same, be it now enacted as follows:

“The police force shall consist of one chief of police,

with the rank of colonel; one assistant chief of police, with the rank of major; seven captains of police, fourteen lieutenants of police, twenty-two sergeants of police, one secretary of police, and patrolmen not exceeding one for each seven hundred inhabitants. The Board of Public Safety shall appoint all the members of the police force, and shall have power, and is authorized, to increase the police force by adding to the number of patrolmen, from time to time, provided the general council shall have previously made an appropriation for that express purpose. The board of general council may include in the annual tax levy an amount sufficient to provide for the compensation of additional patrolmen authorized to be appointed pursuant to the provisions of this section. The Board of Public Safety shall maintain and continue a detective force and shall select and appoint to perform detective duty, one of whom shall be chief of detectives, as many patrolmen as said Board of Public Safety may, from time to time, determine to be necessary to make this branch of the police force efficient. The patrolmen so selected and appointed shall be called detective sergeants, and shall, while performing such detective duty, be vested with the same authority and be entitled to receive and be paid such salary as policemen as the general council may, from time to time, provide.

“But the Board of Public Safety may, by resolution, reduce to the grade of patrolman, and transfer such detectives, or any number of them, to perform patrol or other police duty, and, when so transferred, they shall only receive and be paid the same rate of compensation each as patrolmen of police.”

Approved March 21, 1906.

CHAPTER 120.

AN ACT concerning excavations in cities of the first class

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That whenever the owner of a lot in a city of the first class proposes to excavate upon such lot to a depth greater than ten feet below the top of the curbstone of the sidewalk adjoining such lot, or to cause an excavation to be made on such lot to a depth greater than ten feet below the top of such curbstone, the owner so proposing to excavate or to cause an excavation to be made shall, at his own expense, protect any wall on adjoining land on or near such excavation from injury from such excavation, if the necessary license is afforded him to enter upon such adjoining land for that purpose, but not otherwise.

Regulating excavations for buildings in cities of the first class.

Approved March 21, 1906.

CHAPTER 121.

AN ACT creating the office of assistant county attorney in counties having a population of one hundred and fifty thousand or over, and prescribing the qualifications, powers, duties and compensation thereof.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That the office of assistant county attorney in counties having a population of one hundred and fifty thousand or over is hereby created.

Assistant county attorney.

§ 2. The assistant county attorney shall be appointed by the county attorney for a term of four years, but shall be subject to removal at any time by the county

Appointment and salary.

attorney. His salary shall be fixed by the fiscal court of the county and shall be not less than one thousand five hundred dollars nor more than two thousand dollars per annum, payable out of the county levy in equal monthly installments.

Qualifications. § 3. The assistant county attorney shall possess the qualifications of a county attorney and shall have the same powers and perform the same duty that county attorneys now have and perform, except that in case of a disagreement between the county attorney and the assistant county attorney, the county attorney shall control.

Duties and powers. § 4. In the absence of the county attorney, the assistant county attorney shall act as county attorney without additional compensation.

Approved March 21, 1906.

CHAPTER 122.

AN ACT to amend subsection twenty-seven of section one, article four, of an act, entitled "An act for the government of cities of the second class in the Commonwealth of Kentucky," approved March nineteenth, one thousand eight hundred and ninety-four, being subsection twenty-seven of section three thousand and fifty-eight of the Kentucky Statutes.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

**Amending
subsection 27
of section 3058,
Kentucky Stat-
utes.**

§ 1. That subsection twenty-seven of section one, article four, of an act, entitled "An act for the government of cities of the second class in the Commonwealth of Kentucky," being subsection twenty-seven of section three thousand and fifty-eight of the Kentucky Statutes be, and the same is now, amended so that said subsection twenty-seven shall read as follows:

"To appropriate money and to provide for the payment

of the debts and expenses of the city, which may include appropriations for advertising its trade, commerce and manufactures and commercial resources of the city."

Approved March 21, 1906.

CHAPTER 123.

AN ACT to amend and re-enact section three thousand one hundred and forty, Kentucky Statutes.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section three thousand one hundred and forty of Kentucky Statutes be, and the same is hereby amended by adding to said section the following words:

"Provided the number of policemen and detectives shall not be less than thirty in addition to the chief of police, captain of police and lieutenant of police," so that said section three thousand one hundred and forty shall, when amended, read as follows:

Amending section 3140, Kentucky Statutes, relating to police and fire commissioners in cities of the second class.

"The number of firemen or policemen and officers of either department may be such as the general council may, from time to time, ordain, and may be increased or diminished upon petition of the commissioners in that behalf; and said general council shall, by ordinance, provide for the payment of salaries of the firemen and policemen and officers of either of said departments and other expenses: Provided, That the number of policemen and detectives shall not be less than thirty, in addition to the chief of police, captain of police and lieutenant of police."

Approved March 22, 1906.

CHAPTER 124.

AN ACT for the benefit of the penitentiaries at Frankfort and Eddyville and appropriating money for the erection of necessary buildings and improvements at said penitentiaries.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Appropriation
for penitenti-
aries—\$20,000
appropriated.

§ 1. That the sum of twenty thousand dollars, or so much thereof as may be necessary, is hereby appropriated out of the revenues of the Commonwealth of Kentucky, to be expended by the Board of Prison Commissioners in adding two stories to the present chapel, within the walls of the penitentiary at Frankfort, with all modern equipments for a hospital, and in converting the present hospital into a chapel, with such equipments as will facilitate and encourage religious worship.

\$22,000 ap-
propriated.

§ 2. That the sum of twenty-two thousand dollars, or so much thereof as may be necessary, is hereby appropriated out of the revenues of the Commonwealth of Kentucky, to be used in the erection of a suitable brick building, within the walls of the State penitentiary at Frankfort, which building shall be a duplicate of the building adjacent and on the east and parallel to the old wooden building; the new building to be used as work-shop, water-closets, bucket rooms, etc.

\$11,000 ap-
propriated.

§ 3. That the sum of eleven thousand dollars, or so much thereof as may be necessary, is hereby appropriated out of the revenues of the Commonwealth of Kentucky for raising the roof and extending the three sections of the broom shop and one section of the main chair shop building within the walls of the penitentiary at Frankfort.

\$7,000 appro-
priated.

§ 4. That the sum of seven thousand dollars, or so much thereof as may be necessary, is hereby appropri-

ated out of the revenues of the Commonwealth of Kentucky for the installation of a dust collector in the workshops at the State penitentiary at Frankfort, Kentucky.

§ 5. That the sum of five thousand dollars, or so much thereof as may be necessary, is appropriated out of the revenues of the Commonwealth of Kentucky for the purpose of erecting, furnishing and equipping a tuberculosis hospital at the Branch Penitentiary at Eddyville, Kentucky. \$5,000 appropriated.

§ 6. The Board of Prison Commissioners shall employ a competent architect to draw plans and specifications for such buildings and other improvements herein provided for and shall advertise for bids and let the contract or contracts to the lowest and best bidder or bidders. Commissioners, architect, etc.

§ 7. The money so appropriated for said purposes, or so much thereof as may be necessary, shall be paid upon warrants drawn upon the Auditor of Public Accounts by the Prison Commissioners in favor of the contractor or contractors as the work progresses; and full and final settlement shall be filed with the Auditor when the work is completed. Disbursements of appropriations.

Approved March 22, 1900.

CHAPTER 125.

AN ACT to amend sections twenty-one and twenty-six of article six of an act, entitled "An act for the government of cities of the second class in the Commonwealth of Kentucky," approved March nineteenth, one thousand eight hundred and ninety-four, said sections being sections three thousand one hundred and sixty-six and three thousand one hundred and seventy-one, respectively, of the Kentucky Statutes, one thousand nine hundred and three.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section twenty-one of article six of an act,

City solicitor.

entitled "An act for the government of cities of the second class in the Commonwealth of Kentucky," approved March nineteenth, one thousand eight hundred and ninety-four, said section being section three thousand one hundred and sixty-six, Kentucky Statutes, one thousand nine hundred and three, be amended so that said section as hereby amended and re-enacted shall read as follows:

"Section three thousand one hundred and sixty-six. Wherever the office of city solicitor is now being held by appointment, as provided by law, it shall be the duty of the mayor, upon the expiration of such term, to appoint a city solicitor, who shall hold his office until the first Monday in January, one thousand nine hundred and eight.

"Wherever the office of city solicitor shall be vacant by reason of death, resignation, or otherwise, it shall be the duty of the mayor to appoint a city solicitor, who shall hold his office until the next regular time for appointment to said office. On the first Tuesday in January, one thousand nine hundred and eight,, and every four years thereafter, the mayor shall appoint a city solicitor for a period of four years, and until his successor is appointed and qualified. He shall be a regularly admitted and practicing attorney-at-law. He shall appear for the city, and attend to all cases in the circuit court and Court of Appeals, wherein the city may be a party complainant or defendant, or a party in interest; he shall give advice to any and all city officials and to the general council, and shall attend the meetings of both boards of the general council, or of any committee thereof, when requested, and shall supervise the preparation of all contracts to which the city may be a party, and perform such other duties as may be prescribed by ordinance."

§ 2. That section twenty-six of article 6 of an act, entitled "An act for the government of cities of the second class in the Commonwealth of Kentucky," approved March nineteenth, one thousand eight hundred and ninety-four, said section being section three thousand one hundred and seventy-one of the Kentucky Statutes, one thousand nine hundred and three, be, and the same is hereby, repealed. Repealing section 3171, Kentucky Statutes.

§ 3. Whereas, certain cities of the second class have heretofore abolished the office of city solicitor, and it is deemed necessary that said city should have the services of said officer, therefore an emergency is declared to exist and this act shall take effect from and after its passage but shall not apply to the present city solicitors in the cities of the second class that have not abolished said office, but said city solicitor shall hold his office for the term for which they were elected.

Approved March 22, 1906.

CHAPTER 126.

AN ACT authorizing any county or subdivision thereof containing a city of the second class and in which no court of continuous session is authorized by law, to supplement the salary of the judge of the circuit court district in which said county is located.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That when any county in this Commonwealth in which there is located a city of the second class may have a population of not less than thirty thousand and not more than fifty thousand, and no court of continuous session is authorized therein, such county, by its board of magistrates, fiscal court or commissioners, and said city, by its general Salary of circuit judge.

council, either is, or both are, hereby authorized and empowered to allow and pay to the judge of the circuit court district in which said county is located such annual compensation in addition to that paid by the State as they may deem just and proper, not exceeding, however, the sum of two thousand dollars (two thousand dollars) per annum.

How paid.

§ 2. Whenever such additional salary is allowed, provision for its payment in monthly installments shall be made as salaries of other officers of such county or city are provided for.

Approved March 22, 1906.

CHAPTER 127.

AN ACT to further regulate the time of holding court in the Nineteenth, Twentieth and Thirty-second Judicial District.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Time of holding courts in Thirty-second, Nineteenth and Twentieth Judicial Districts.

§ 1. That an act, entitled "An act creating the Thirty-second Judicial District of Kentucky, fixing the time of holding the courts thereof, providing for the election of a circuit judge and Commonwealth's attorney, and changing the Nineteenth and Twentieth Judicial Districts of Kentucky so as to provide for said Thirty-second District, and fixing the time for holding the courts in said Nineteenth and Twentieth Districts," which was approved on the twenty-first day of February, one thousand nine hundred and six, be, and the same is hereby, amended by striking out section four of said act, and inserting in lieu thereof the following:

"§ 4. The time for holding courts in said three districts shall be as follows:

“Nineteenth District—Mason county, at Maysville, on first Monday in September, first Monday in December and fourth Monday in March, and continue each for thirty-six juridical days.

“Fleming county, at Flemingsburg, on the third Monday in October, on the third Monday in January, to continue each for eighteen juridical days, and on the second Monday in May, and continue for twenty-four juridical days.

“Bracken county at Brooksville, on second Monday in November, on the second Monday in February, and the second Monday in June, and continue each for eighteen juridical days.

“Twentieth District—Lewis county, at Vanceburg, first Monday in January, second Monday in March, and second Monday in September, and continue each for eighteen juridical days.

“Greenup county, at Greenup, on the fourth Monday in January, first Monday in April and first Monday in October, and continue each twelve juridical days.

“Boyd county, at Catlettsburg, on first Monday in February, on the third Monday in April and third Monday in October, and continue each for twenty-four juridical days.

“Thirty-second District—Lawrence county, at Louisa, on second Monday in January, fourth Monday in April and second Monday in September, and continue each for twenty-four juridical days.

“Elliott county, at Martinsburg, second Monday in February, third Monday in May and first Monday in October, and continue each for eighteen juridical days.

“Carter county, at Grayson, on the first Monday in March, first Monday in June and fourth Monday in October, and continue each eighteen juridical days.

“Morgan county, at West Liberty, on the fourth Mon-

day in March, fourth Monday in June, and on the third Monday in November, and continue each for eighteen juridical days," so that said act, when so amended and re-enacted, shall read as follows:

"WHEREAS, There has been a large increase of population and a large development of resources in the present Nineteenth and Twentieth Districts of Kentucky, so much so that is impossible for the judges to do the work required of the courts in said districts in the time now allotted by law or which can be allotted; and,

"WHEREAS, By reason of these facts the business of said district is congested, and in some counties it is impossible to complete the business in the time fixed by law; now, therefore,

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

"§ 1. The Thirty-second Judicial District of Kentucky shall be composed of the counties of Carter, Elliott, Lawrence and Morgan.

"The Twentieth District, Boyd, Greenup and Lewis.

"The Nineteenth District, Fleming, Mason and Bracken."

Judge and
Common-
wealth's attor-
ney in Nine-
teenth and
Twentieth Dis-
tricts.

§ 2. The present judge and Commonwealth's attorney in said Nineteenth and Twentieth Districts shall remain and be unchanged for the time provided by law.

Judge and
Common-
wealth's attor-
ney in Thirty-
second District.

§ 3. The Governor shall appoint and commission a circuit judge and Commonwealth's attorney in the Thirty-second District, who shall hold their offices until their successors are elected and qualified. An election shall be held in said district to elect a circuit judge and Commonwealth's attorney at the regular November election, one thousand nine hundred and seven, to succeed the officers appointed under this act.

§ 4. The time for holding courts in said three districts shall be as follows:

Nineteenth District—Mason county, at Maysville, on first Monday in September, first Monday in December and fourth Monday in March, and continue each for thirty-six juridical days.

Fleming county, at Flemingsburg, on the third Monday in October, on the third Monday in January, to continue each for eighteen juridical days, and on the second Monday in May, and continue for twenty-four juridical days.

Bracken county, at Brooksville, on second Monday in November, on the second Monday in February and the second Monday in June, and continue each for eighteen juridical days.

Twentieth District—Lewis county, at Vanceburg, third Monday in February, second Monday in May and third Monday in September, and continue each for eighteen juridical days.

Greenup county, at Greenup, on the second Monday in March, first Monday in June and second Monday in October, and continue each twelve juridical days.

Boyd county, at Catlettsburg, on first Monday in January, on the first Monday in April and fourth Monday in October, and continue each for twenty-four juridical days.

Thirty-second District—Lawrence county, at Louisa, on second Monday in January, fourth Monday in April and second Monday in September, and continue each for twenty-four juridical days.

Elliott county, at Martinsburg, second Monday in February, third Monday in May and first Monday in October, and continue each for eighteen juridical days.

Carter county, at Grayson, on the first Monday in

March, first Monday in June and fourth Monday in October, and continue each for eighteen juridical days.

Morgan county, at West Liberty, on the fourth Monday in March, fourth Monday in June and on the third Monday in November, and continue each for eighteen juridical days.

Approved March 22, 1906.

CHAPTER 128.

AN ACT to amend an act, entitled "An act for the government of cities of the second class in the Commonwealth of Kentucky."

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Construction
of sidewalks in
cities of the
second class.

§ 1. That an act, entitled "An act for the government of cities of the second class in the Commonwealth of Kentucky," approved March nineteenth, one thousand eight hundred and ninety-four, be amended as follows: That section twenty-two of article four of said act be, and the same is hereby, repealed, and that the following be enacted in lieu thereof:

§ 22. The general council may, by ordinance, provide for the construction or re-construction of the streets, alleys and other public ways and sidewalks, or parts thereof. But when such original construction of streets, alleys and other public ways (excluding sidewalks) is to be made with brick, granite, asphalt, concrete, or other improved material or paving, it shall be made only upon the vote of at least two-thirds of the members of the general council voting in favor thereof. Such original construction of public ways shall be made at the exclusive cost of the owners of the real estate abutting on such improvement; and such re-construction of such

ways shall be made one-half at the cost of the owners of the real estate abutting on such improvement, and the other half at the cost of the city. Such cost of construction and re-construction which is to be paid by the property owners shall be apportioned among and assessed upon the lots or parcels of real estate abutting on such improvement according to the number of front or abutting feet. There shall be a lien upon such lots or parcels of real estate for the part of the cost of such improvement so assessed thereon, and the same shall bear interest from the time of the assessment. All such liens may be enforced by action. The city shall pay the cost of the improvement of intersections of public ways. The cost of making sidewalks, including curbing, whether by original construction or re-construction, shall be apportioned to the front foot as owned by the parties respectively, fronting said improvement, and paid by them. Such cost shall be assessed as the cost of the construction of streets, and there shall be a like lien for such assessments enforceable in like manner.

§ 2. That section twenty-three of article four of said **Bonds.** act be, and the same is hereby, repealed, and that the following be enacted in lieu thereof:

§ 23. The general council may issue bonds to bear not exceeding six per centum per annum interest to provide funds to pay for the part of the cost of any improvement that is under this act to be paid by the city, and may set aside a fund to be applied for like purposes, and the city may, when authorized by law, issue bonds to pay for the whole cost of any improvement, retaining its lien against the property for the amount owing by the property owners as their part of the cost of any improvement.

§ 3. That section twenty-seven of article four of said **How paid—
Lien.**

act be, and the same is hereby, repealed, and that the following be enacted in lieu thereof:

§ 27. The general council may provide that any such construction or reconstruction of the streets, alleys, public ways and sidewalks shall be made on the ten-year plan; and thereupon, when any such improvement has been completed and accepted, a notice shall be given by publication in the official newspaper, requiring the property owners to pay the local taxes levied on their property; and if any such local taxes be not paid by such property owners, then to provide a fund for the immediate payment of such portion of the entire cost of such improvement or re-improvement as the abutting property holders shall be liable for, but may not pay in cash, in conformity with said notice. The general council is authorized to borrow money at a rate of interest not exceeding six per centum per annum, in anticipation of the collection of a special tax or assessment for such improvement or re-improvement, from such property holders, and to issue the bonds of the city therefor in the manner and form herein provided, pledging the liens on the property, and any fund which the city may have set apart for said purpose, and the faith and credit of the city where the city has been authorized to pledge its faith and credit, or any or all of said pledges may be given by the city for the payment of the principal and interest of said bonds, as the city may desire. The city may, if it so desires, and has been authorized by law to pledge the faith and credit of the city in payment of its part of the cost of any improvement made hereunder, issue bonds for its part of the cost of the improvement in like manner as is herein provided for the issual of bonds in payment of the cost of the improvement on behalf of the property holders. Said bonds shall be divided into ten series,

each series to be as nearly equal as possible, said series to be paid, respectively, in one, two, three, four, five, six, seven, eight, nine and ten years after date. Said bonds shall be of the denomination of one hundred dollars, or its multiple, not exceeding one thousand dollars, and shall bear interest at the rate of not exceeding six per centum per annum. The bonds shall have the name of street, alley, market place or public square, or portion thereof, for the improvement of which they are used, printed, engraved or written thereon. Any odd amount remaining after the issuing of said bonds of the denomination of one hundred dollars, or its multiple, as herein provided, may be paid in cash out of the general fund of the city, or may, at the option of the general council, be included in a separate bond, payable in ten years from date, drawing like interest as the bonds herein provided for. The owner or owners of each lot or parcel of land bounding or abutting upon such improvement or re-improvement, who does not pay in cash the entire amount of assessment or tax due from his lot or parcel of land as above provided shall pay annually, at such time as shall be specified in the assessing ordinance of the general council, one-tenth of the amount of the assessment or tax due from his lot or parcel of land, together with five per centum interest thereon, and five per centum interest upon the remaining assessment unpaid, and such payments shall continue to be made until the entire amount of the assessment and interest shall be paid. In default of such payment at such times, the same penalty shall attach on the amount so payable as attaches to the non-payment of other municipal taxes, and shall be collected, together with the amount so due from the owner or owners of such lot or parcel of land, in the same manner as other city taxes and penalties are collected for municipal purposes; and such assessments and

penalty shall be and remain a lien upon such lot or parcel of land until the same has been fully paid and satisfied. It shall be the duty of the city treasurer, immediately on default of payment in cash of the assessment upon said property at the time specified by the general council, to forthwith certify all unpaid assessments to the city auditor, and cause the same to be placed upon the tax duplicate with other taxes. The annual assessment, and all portions thereof, shall be paid to the city treasurer when collected, and shall go into the sinking fund of the city, and shall be by the sinking fund commissioners applied, as far as practicable, to the payment or purchase of bonds issued in anticipation of their collection and the interest thereon as the same shall become due; but, if impracticable, the same shall be invested as other funds of the sinking fund are required to be invested.

§ 4. Whereas, the improvement of streets in cities of the second class is being greatly delayed and impeded through lack of authority of the general councils, an emergency is declared to exist and this act shall take effect from and after its passage and approval by the Governor.

Approved March 22, 1906.

CHAPTER 129.

AN ACT to amend section thirty-one of article four of an act, entitled "An act for the government of cities of the second class in the Commonwealth of Kentucky," approved March nineteenth, one thousand eight hundred and ninety-four, said section being section three thousand one hundred and five of the Kentucky Statutes, one thousand nine hundred and three, Carroll's edition.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section thirty-one of article four of an act,

entitled "An act for the government of cities of the second class in the Commonwealth of Kentucky," approved March nineteenth, one thousand eight hundred and ninety-four, said section being section three thousand one hundred and five of the Kentucky Statutes, one thousand nine hundred and three, Carroll's edition be, and the same is hereby amended and re-enacted so that said section, as amended and re-enacted, shall read as follows:

§ 3105. The general council shall have power to construct sewers along or under any of the streets, alleys or highways of the city; and may assess the entire cost, including intersections, of constructing the same upon the lots and lands in the neighborhood of said sewers which may be benefited thereby, according to the benefits received, and in every case the council shall, by ordinance, fix and determine what lots and lands are benefited thereby, and fix and determine the amount of tax to be levied upon the several lots or lands so benefited: Provided, That where the cost of a sewer shall not exceed the sum of one dollar per front foot of the property bounding or abutting upon said streets, alleys or highways in, under or along which the sewers may be constructed, then said abounding or abutting property shall be deemed the property benefitted thereby, and said cost shall be apportioned equally on the said abutting lot owners according to the feet abutting. The tax provided for herein shall be a lien upon such abutting or benefited property, as the case may be. When, in the judgment of the general council, after receiving from the city engineer, the estimated cost of the construction of a contemplated sewer, the payment of said tax in one or two installments, shall be deemed a hardship upon the property owners subject to same, the payment of same may be provided for on the "bonded sewer plan," in which case the ordinance providing for the construction of

Construction
of sewerage—
plan—bonded
sewer fund.

said sewers shall so designate, and thereupon the contract for said sewers shall specify that said contract price shall be paid out of the "Bonded Sewer Fund," and thereupon, within thirty days after the signing of the contract by the contractor for the construction of a sewer on the "bonded sewer plan," it shall be the duty of the mayor of the city to issue the bonds of the city in such sums as the general council may order or direct, not exceeding the sum of the contract price for the work, and all expenses attending the completion of said work, including the expenses attending an issue of said bonds, which bonds shall be redeemable by the city at any time within ten years after date of the issue of same that council may ordain; and the city may redeem any of said bonds at such time or times within the said ten years as may be stated in said bond or bonds; and said bonds shall be payable at any bank or banks in the State of Kentucky that the general council may direct, which place of payment shall be designated in each and every bond issued under this amendment. All money arising from the sale of bonds provided for herein shall be kept by the city treasurer in a separate fund, to be known as the "Bonded Sewer Fund," and the city treasurer shall pay out of said fund all orders which the general council shall direct paid for any sewer constructed under said plan; and he shall keep all money accruing or arising thereby in the same manner and subject to all the regulations regarding other money of the city, except that he will keep a separate account of the same, and credit all interest arising therefrom to said "Bonded Sewer Fund," and the said city treasurer shall be responsible under his official bond as said city treasurer for the money accruing and received by him hereunder, and for the faithful performance of the duties herein required of him. The amount of the bonds issued for any one

sewer, together with the interest thereon, for the time intervening between the date of said bonds and the reception of the work by the council, shall be taken to be the cost of the improvement, and this cost, as soon as said bonds are issued for any one improvement, shall be assessed upon the benefited property according to the benefit received. All property benefited by said improvement belonging to the city shall be considered and assessed as property belonging to individuals, and the assessment thereon shall be paid by the city out of the general fund, and charged to the "Bonded Sewer Fund." The assessment shall be made as soon as the improvement is fully completed, and the sum assessed against each piece of property, and also the owners thereof, shall be placed upon the tax list of the city and shall be payable at the office of the city treasurer in ten equal annual installments, with interest at six per cent, per annum upon the unpaid portion thereof. The first installment, together with interest on the whole amount at six per cent. per annum, shall be payable at the first payment of taxes next succeeding the time the assessment is placed upon the tax list, and the other installments annually thereafter, and always at the time of payment of the other city taxes, with interest on the installments not due at the time, until all the installments are paid. The assessment may be collected like other taxes, or the city may at any time, after one installment remains delinquent for thirty days, by suit in equity, enforce its lien for all of the unpaid installments, with interest thereon to date of satisfaction of same and its costs expended. The assessment herein provided for, together with the interest accruing thereon, shall be a lien upon the property abutting or benefited, from the date of the passage of the ordinance ordering the improvement made, and shall remain a lien until fully paid off, including interest

and cost, having precedence over all other liens; and said lien shall not be defeated or postponed by any judicial sale or by any mistake in the description of the property, or in the name or names of the owners thereof.

The owner or owners of any lot or lots or parts of lots may, any time after the assessment for a sewer construction is made, pay off in full the whole amount of such assessment from the date of the assessment up to and including the next ensuing date provided for the payment of the city taxes, and the lien herein established shall be satisfied by such payment. All money received from the assessment herein provided for shall be appropriated, upon the order of the general council upon the city treasurer, to the payment of the interest and to the redemption of the bonds which may be issued for the improvement herein provided for.

The general council may provide for the construction of sewers out of the general fund. In all cases where the construction of a sewer or sewers at the costs of benefited or abutting property owners is contemplated, the ordinance providing for same shall not be passed until a resolution declaring said construction a necessity, and setting out in general terms the property subject to the payment of the cost of same, shall have been passed by a two-thirds vote of the members elect of each board.

Approved March 22, 1906.

CHAPTER 130.

AN ACT to amend section twenty of article four of an act, entitled "An act for the government of cities of the second class in the Commonwealth of Kentucky:

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Opening and
closing of al-
leys and streets.

§ 1. That section twenty of article four of an act,

entitled "An act for the government of cities of the second class in the Commonwealth of Kentucky," approved March nineteenth, one thousand eight hundred and ninety-four, being section three thousand and ninety-four Kentucky Statutes, be, and the same is hereby, is amended so that said section, when amended, shall read as follows:

"The general council shall have and exercise exclusive control and power over the streets, roadways, sidewalks, alleys, landings, wharves, public grounds and highways of the city; to establish, open, alter, widen, extend, close, grade, pave, repave, clean and keep in repair the same; to prevent and remove all encroachments thereon or obstructions thereof; to put drains and sewers in the same, and to regulate and prohibit the building of vaults and areas under sidewalks; to enforce and regulate connection with sewers, gas and water mains and conduits of all kinds laid in or under the streets and highways of the city for any purpose. The general council may, by ordinance, prescribe certain sprinkling districts and have the streets and avenues thereof sprinkled by the lowest and best bidder, assessing the cost thereof against the adjoining property per front foot.

"Upon the adoption of an ordinance by the general council authorizing and directing the closing of the whole or any portion of a street or alley or other public highway within the limits or jurisdiction of the city, it shall be the duty of the city solicitor to institute an action in the circuit court for the purpose of having the same closed, and to such action all the owners of ground in the squares or lots divided by such street, alley or highway, or the portion thereof proposed to be closed, shall be made defendants; and if all of such defendants

are competent to act for themselves and fail to object to the closing prayed for, then the court shall render a decree accordingly; but if any of said defendants object, or are under disability other than coverture, the court shall empanel a jury, which shall hear evidence and determine the amount of compensation in the form of damages to be paid to each of such defendants. The court shall thereupon direct that said street, alley or other highway be closed upon payment to each of such defendants of the amount of damages awarded to him, or, if any defendant refuses to accept such payment or be for any reason unable to do so, upon payment into court of the amount awarded such defendant or defendants.

“It shall be the duty of the court to give such proceedings the same precedence over other cases as is provided by law with regard to proceedings to test the validity of ordinances of cities of the second class.”

§ 2. Inasmuch as there is at present no method prescribed by law for the closing of public streets, alleys and highways in cities of the second class, and it is desirable, in view of public improvements in such cities, that the procedure in such cases be prescribed at once, an emergency is hereby declared to exist and this act shall take effect from its passage and approval.

Approved March 22, 1906.

CHAPTER 131.

AN ACT to ratify and confirm charters of corporations heretofore taken out under the laws of the Commonwealth under the statute permitting a consolidation of corporations.

WHEREAS, It was provided that all companies consolidating under the laws of the Commonwealth were required to state facts necessary to be stated in original articles of incorporation; and,

WHEREAS, It was never intended that corporations consolidating should comply with this provision; and,

WHEREAS, By an act passed March twenty-first, one thousand nine hundred and two, it was expressly provided that the names of stockholders and the shares subscribed by each should not be inserted in the articles of consolidation; now, therefore,

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That all charters or articles of incorporation, heretofore taken out by two or more companies organized under the laws of this Commonwealth consolidating, are hereby declared to be valid, regardless of whether the names and addresses of the stockholders in the consolidating companies be inserted in the articles of consolidation or not; and that all articles of consolidation heretofore taken out are hereby declared to be valid without having the names and addresses of the stockholders inserted therein; and said charters shall be as valid and legal as if each and every stockholder in the companies composing the consolidated company was set out in such articles of consolidation.

Names and
addresses of
stockholders.

Approved March 22, 1906.

CHAPTER 132.

AN ACT appropriating funds for the improvement of the Feeble-minded Institute.

WHEREAS, The Kentucky Feeble Minded Institute was established in the year one thousand eight hundred and sixty, and during the forty-five years of its existence, the General Assembly of Kentucky

has never before been called upon to make an appropriation for the benefit of said institution, and by reason of the overcrowded state of the said institution, whereby the officials of said institution have been for one year unable to receive some thirty individuals, committed by various courts throughout the State, and also by reason of insufficient heating, lighting and laundry facilities; therefore,

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

\$20,000 ap-
propriated.

§ 1. That the sum of twenty thousand dollars (\$20,000) be, and the same is hereby, appropriated out of any money in the Treasury collected or to be collected and not otherwise appropriated for the purpose of constructing and equipping a laundry, an electric light plant, adding to the kitchen and dining room, and constructing and equipping a hospital at the Feeble Minded Institute, located at Frankfort, Kentucky.

How expend-
ed.

§ 2. The work referred to in section 1 of this act shall be done under the supervision of the superintendent and Board of Commissioners of, or any commissioners hereafter appointed. Said work and construction shall be paid for according to contract made by said superintendent and Board of Commissioners of said Kentucky Feeble Minded Institute, by warrant of the Auditor of the State, drawn upon the Treasurer of the State; said warrant to be drawn whenever an itemized statement of character of work done and amount due for same, and signed and sworn to by the superintendent and chairman of Board of Commissioners of said Kentucky Feeble Minded Institute is filed with the Auditor.

Approved March 22, 1906.

CHAPTER 133.

AN ACT to amend and re-enact section three thousand six hundred and twenty-nine of the Kentucky Statutes, the same being a part of the charter of cities of the fifth class, to authorize cities of the fifth class, by their council, to appoint one policeman in addition to the regular marshal, and to fix his salary.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section three thousand six hundred and twenty-nine of the Kentucky Statutes be, and the same is hereby, amended and re-enacted, so that, when so amended and re-enacted, it will read as follows:

“§ 3629. The department of police of said city shall be under the direction and control of the city marshal, and for the suppression of any riot, public tumult, disturbance of the peace, or resistance against the law or public authorities, in the lawful exercise of their functions, he shall have the powers that are now, or may hereafter be, conferred upon the sheriffs by the laws of the State, and shall, in all respects, be entitled to the same protection; and his lawful orders shall be promptly executed by deputies, police officers and watchmen in said city, and every citizen shall also lend his aid, when required, for arrest of offenders and maintenance of public order.”

Section 3629,
Kentucky Stat-
utes, amended
and re-enacted.

“He shall, and he is hereby authorized, to execute and return all process issued and directed to him by legal authority. It shall be his duty to prosecute before the police court all breaches or violations of, or non-compliance with, any city ordinance which shall come to his knowledge. He shall collect all taxes placed in his hands by the city council for collection, except license taxes and taxes paid by banks, trust companies, build-

ing associations and other corporations, which taxes shall be paid directly to the treasurer. He shall, on the first Monday in each month, pay to the treasurer all taxes and other funds of the city collected by him during the preceding month. He shall, upon payment of the money, file with the treasurer an affidavit stating that the money so paid is all the taxes or funds he has collected or received during said month. He shall, upon the receipt of any tax list, give his receipt for same to the city clerk, and shall, upon depositing with the city clerk the delinquent tax list, take his receipt therefor. He shall have charge of the city prison and prisoners and of any chain gang which may be established by the city council. He shall, for service of any process, receive the same fees as constables. He may appoint, subject to the approval of the city council, one or more deputies, for whose acts he and his bondsmen shall be responsible, whose only compensation shall be fees for service of process which shall be the same as those allowed the city marshal. He shall also, with the concurrence of the mayor and the city council, when the same may be by them deemed necessary for the preservation of public order, appoint additional policemen, who shall discharge the duties assigned them for one day only. When the city council may deem it necessary, he shall also appoint a policeman, subject to the approval of the mayor and the city council, who shall hold office during the pleasure of, and whose compensation shall be fixed by, the city council. Such policeman shall execute bond, to be approved by the city council for the faithful performance of his duty. He (the marshal) shall perform such other services as this chapter and the ordinances of the city council shall require: Provided, That the city council may appoint a city tax collector, who shall perform the duties pertaining to the collection of taxes

as heretofore set out in this chapter, but who shall give bond in such sum as may be required by the city council before entering upon the discharge of his duties."

§ 2. An emergency is hereby declared to exist, and this act shall take effect from and after its passage and approval by the Governor.

Approved March 22, 1906.

CHAPTER 134.

AN ACT to amend section two thousand seven hundred and twenty-one of Kentucky Statutes, entitled "Mills."

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section two thousand seven hundred and twenty-one of Kentucky Statutes be amended by striking out of said section and insert in lieu thereof the following:

"§ 2721. Every owner or occupier of a mill, grinding meal, flour, bread stuff, feed or otherwise, shall keep therein and use sealed measures or half-bushel and peck, and toll dish sealed, and shall measure all grain by strike measure or weight, under a penalty of five dollars for every such failure, recoverable, with costs, before a justice of the peace, for the use and benefit of the common school fund in the district where the mill is located. Legal measure, toll, etc—penalty.

"Every miller shall well and sufficiently grind or manufacture the grain brought to his or their mill for the consumption of the person bringing or sending, in due time, and in the order that the same shall be brought, giving the preference only to what may be necessary for his own family use. He or they may take for toll one-eighth, and no more, directly or indirectly, of all grain

ground or manufactured on or exchanged in water mill; and one-seventh part, and no more, directly or indirectly, of all grain ground or manufactured on or exchanged in a steam, gasoline or any other power mill other than a water mill. For any violation of these rules as to time, order or quality of grinding or manufacturing, or as to the amount of toll taken or demanded, the owners or occupiers of the mill shall forfeit ten dollars to the party injured, recoverable, with costs, before a justice of the peace."

§ 2. All laws and parts of laws in conflict with this law are hereby repealed. This law shall take effect ninety days after its passage.

Approved March 22, 1906.

CHAPTER 135.

AN ACT to amend section three thousand one hundred and seventy-six of Kentucky Statutes.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Fiscal year—
time of assess-
ment.

§ 1. That section three thousand one hundred and seventy-six, Kentucky Statutes, be amended by striking out the words, "fifteenth of September," and substituting therefor the words, "first of September," so that said section, as amended, shall read: "The fiscal year shall end at 12 o'clock at night on the 31st of December of each year. All property shall be assessed as of the first of September of each year and there shall exist from that day a lien on all property subject to taxation to the city for the ad valorem taxes for the fiscal year commencing on the first day of January next ensuing, including all penalties and interest that may be added thereto or accrued thereon, superior to all other liens, incumbrances and interest.

Approved March 22, 1906.

CHAPTER 136.

AN ACT to put financial corporations which heretofore paid State taxes under the revenue act of one thousand eight hundred and eighty-six, known as the Hewitt Law, on the same footing with the banks and trust companies of this State in reference to the overpayment of taxes.

WHEREAS, Various financial corporations of this State for several years, beginning with the year eighteen hundred and ninety-three, paid into the Treasury of this State taxes under and in accordance with the revenue act of eighteen hundred and eighty-six, known as the Hewitt law, under which they were, except to a limited extent, given immunity from local taxation; and,

WHEREAS, The Court of Appeals decided that all such corporations which had accepted the provisions of the Hewitt law were bound, under the pain of forfeiting their respective charters, to pay thereunder; and,

WHEREAS, It was finally decided by the Supreme Court that the revenue act of November eleventh, eighteen hundred and ninety-two, had superseded the Hewitt law as to all but a limited number of banks; and,

WHEREAS, Under this decision the financial corporations aforesaid, with the small exception aforesaid, were compelled for all the years since, and including eighteen hundred and ninety-three, to pay local taxes from which the Hewitt law exempted them, and to secure which exemption they paid more than was due to the State; and,

WHEREAS, By acts of the General Assembly, restitution has been made to the banks and trust companies of this State of the difference between what they had paid under the Hewitt act and what they would have paid under the general revenue law of the State, and it is now deemed no more than just that other financial corporations shall be refunded the excess of taxes improperly paid to the State under the Hewitt law; therefore,

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Refunding of
taxes illegally
collected.

§ 1. That whenever any such other financial corporation has for any year or years paid State taxes under the Hewitt law in excess of the State taxes required by the general revenue law of this State for the same year or years, such corporation shall be entitled to credit, and it shall be the duty of the Auditor to allow such corporation credit by said excess upon State taxes hereafter required to be paid under the general revenue law,

Provided, That no such corporation shall be entitled to the benefits or privileges of this act until all legal demands against the same for local taxes for the year or years aforesaid have been adjusted and proof of payments or adjustment shall be filed with the Auditor. .

Approved March 22, 1906.

CHAPTER 137.

AN ACT to regulate the racing of running horses in the Commonwealth of Kentucky and to establish a State Racing Commission, and prescribing its powers and duties.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Racing,
prizes, etc.

§ 1. Any corporation formed for the purpose of racing and breeding or improving the breed of horses and conducting races and contests of speed, shall have the power and right, subject to the provisions of this act, to hold one or more running race meetings in each year, and to hold, maintain and conduct running races at such meetings. At such meetings the corporation or the owners of the horses engaged in such races, or others who are not participants in the racing, may contribute

purses, prizes, premiums or stakes to be contested for; but no person or persons other than the owner or owners of a horse or horses contesting in a race shall have any pecuniary interest in a purse, prize, premium or stake contested for in such race, or be entitled to, or receive any portion thereof after such race shall have been finished; and the whole of such purse, prize, premium or stake shall be allotted in accordance with the terms and conditions of such race. Such meetings shall not be held except during the period extending from the first day of April to the first day of December, inclusive, in each year. No running races are authorized or shall be permitted except during the period aforesaid, nor except between sunrise and sunset.

§ 2. A State Racing Commission is hereby estab-<sup>State racing
commission.</sup>lished, to consist of five persons to be appointed by the Governor, three of whom shall be breeders and raisers of thoroughbred stock, and no two of whom shall be members of the same racing association. The members of said commission shall hold their offices for a term of four years, and the first commission shall be appointed within twenty days after this act shall go into effect. Such commission shall appoint a secretary, who shall serve during its pleasure, whose duty it shall be to keep a full and faithful record of its proceedings and preserve at its general office all books, maps, documents and papers entrusted to its care, and perform such other duties as the commission may prescribe. He shall be paid a salary, to be fixed by the commission, at a rate not exceeding twelve hundred dollars per annum, which shall be paid by the several racing corporations or associations, the amounts to be paid by each to be appointed by the commission, which shall, on or before the first day of December in each year, assess upon each of said corporations or associations its just proportion of such

salary. The commission shall biennially make a full report to the General Assembly of its proceedings for the two-year period ending with the first day of December preceding the meeting of the General Assembly, and shall embody therein such suggestions and recommendations as it shall deem desirable.

Powers and
duties of com-
mission.

§ 3. Said commission shall have the power to prescribe the rules, regulations and conditions under which running races shall be conducted in this State, and no such races shall be conducted except by a corporation or association duly licensed by said commission, as herein provided. Any corporation or association desiring to conduct such racing may annually apply to the State Racing Commission for a license so to do. If, in the judgment of the commission, a proper case for the issuance of such license is shown, it may grant the same for a term of one year; and every such license shall contain a condition that all races or race meetings conducted thereunder shall be subject to the rules, regulations and conditions from time to time prescribed by the commission, and shall be revocable by the commission for any violation thereof, or whenever the continuance of such license shall be deemed by the commission not conducive to the interests of legitimate racing. But if said license is refused or revoked, said commission shall publicly state its reasons for so doing, and said reasons shall be written in full in the minute book of said commission, which shall at all times be subject to inspection upon application of any one desiring so to do, said finding of said commission shall be subject to the review of a court of competent jurisdiction: Provided, That a refusal of the commission to grant to any racing association a license, or to assign any racing association at least forty days in each year, if desired, for racing at such association, and the decision of such commission

revoking any license of any association shall be subject to review of the courts of the State.

§ 4. Every running race meeting at which racing shall be permitted for any stake, purse or reward, except as allowed by this act, is hereby declared to be a public nuisance, and every person acting or aiding therein shall be deemed guilty of a misdemeanor and punished by a fine not less than five hundred dollars nor more than one thousand dollars for each day of such meeting or racing; and, in addition thereto, in a suit brought for the purpose by the State Racing Commission in the circuit court of the county where it may be proposed to conduct such unauthorized racing, an injunction may be obtained against the same. Misdemeanors
and penalties.

§ 5. This act shall not apply to trotting meetings or races, nor to racing conducted by any State, county or other fair association, holding not more than one meeting annually, and for a period not exceeding six days for such meeting. Trotting races
and meetings.

§ 6. Inasmuch as there is no general law regulating racing in this Commonwealth, and it is desirable that one should be in operation as soon as possible, an emergency is hereby declared to exist and this act shall be in full force and effect from and after its passage.

Approved March 23, 1906.

CHAPTER 138.

AN ACT relating to fees.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That an act, entitled "An act relating to fees," approved one thousand eight hundred and ninety-three, as amended on March twenty-first, one thousand nine Statement to
be made to
Auditor.

hundred, being section one thousand seven hundred and sixty-one of the Kentucky Statutes, be, and the same is now amended and supplemented by adding thereto as follows:

“Provided, however, that in counties having a population of over two hundred thousand inhabitants, composing a separate judicial district, and having six circuit judges or more, the commissioner of said circuit court shall be, and he is hereby, allowed such reasonable fees as compensation for his services and the services of such necessary deputies employed by him in the discharge of the duties of said office as the said court, by rule in general term, may allow for reports and all other services rendered by him, or by any of his said deputies, not exceeding in all a salary at the rate of five thousand dollars per annum for said commissioner, two thousand dollars per annum for his chief deputy, and such other salaries not to exceed fifteen hundred dollars per annum for each of his subordinate deputies, as the said court in general term may allow.”

The said section, as thus supplemented and amended, shall read as follows:

Commission-
and receivers
report.

“Section one thousand seven hundred and sixty-one. Officers in counties with seventy-five thousand population to report fees collected—Commissioners and Receivers.—The clerk of the circuit court, the clerk of the county court and the sheriff of each county having a population of seventy-five thousand or over, shall, on the first day of each month, severally, send to the Auditor of Public Accounts a statement, subscribed and sworn to by each of them, showing the amount of money received or collected by or for each of them the preceding month, as fees or compensation for official duties, and shall, with such statement, send to the Auditor the amount so collected or received.

That in counties having a population of seventy-five thousand or over, commissioners and receivers appointed by the circuit court shall receive an annual salary of five thousand dollars, and the number of deputies allowed to each of said officers and the compensation allowed to each and the amount, if any, allowed for the necessary expenses of the office shall be regulated and fixed by an order entered upon the order book of the circuit court, and a certified copy of said order shall, as soon as entered, be forwarded to the Auditor of Public Accounts, as shall a copy of any subsequent changes made therein: Provided, however, that in counties having a population of over two hundred thousand inhabitants, composing a separate judicial district, and having six circuit judges or more, the commissioner of said circuit court shall be, and he is hereby, allowed such reasonable fees as compensation for his services and the services of such necessary deputies employed by him in the discharge of the duties of said office as the said court, by rule in general term, may allow for reports and all other services rendered by him, or by any of his said deputies, not exceeding in all a salary at the rate of five thousand dollars per annum for said commissioner, two thousand dollars per annum for his chief deputy, and such other salaries not to exceed fifteen hundred dollars per annum for each of his subordinate deputies as the said court, in general term, may allow.

Said commissioners and receivers shall, in a suitable book kept in his office, keep and enter therein a true and faithful account of the amounts earned by him or due him for official services rendered to any person, company or corporation, when and to whom such service, was rendered, and what part thereof, if any, has been paid, and when paid; and shall annually, in the month

of January, report to the Auditor, under oath, the amount received by him on account of his official duties or position from all sources during the preceding year, as well as the amount paid out by him for necessary deputies or assistants, and for the expenses of conducting his office, giving separately the amount he has paid out on account of each item; and if it shall appear from such annual statement that any such officer has received as compensation on account of his official services from all sources more than five thousand dollars during such year, after the payment of the salaries of his necessary deputies or assistants, and the legitimate expenses of conducting his office, then such officer shall, with such statement, pay to the Auditor the amount so received in excess of said five thousand dollars and the salaries of his deputies and expenses of his office, and any such officer who shall fail to comply herewith shall, upon conviction, be fined not less than one hundred dollars nor more than five hundred dollars, and, upon conviction, shall be removed from office. But nothing herein contained shall be construed to prevent said officers from making up out of the overplus of any year any shortage in their salaries, or the salaries of the deputies, of any previous year."

Approved March 23, 1906.

CHAPTER 139.

AN ACT dividing the State of Kentucky into one hundred Representative districts.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That the State of Kentucky be, and the same is hereby, divided into one hundred representative districts as follows, to-wit:

The First District shall be composed of the counties of Hickman and Fulton.

Second District of the counties of Ballard and Carlisle.

Third District of the county of Graves.

Fourth District of the county of McCracken.

Fifth District of the county of Calloway.

Sixth District of the counties of Lyon and Marshall.

Seventh District of the counties of Crittenden and Livingston.

Eighth District of the county of Trigg.

Ninth District of the county of Caldwell.

Tenth District of the county of Christian.

Eleventh District of the county of Hopkins.

Twelfth District of the county of Webster.

Thirteenth District of the county of Henderson.

Fourteenth District of the county of Union.

Fifteenth District of the First Legislative District of the county of Daviess, embracing all the territory within the corporate limits of the city of Owensboro. And the territory within what is known as the Field and Toll Gate precincts on the east side of and adjoining the said city of Owensboro.

Sixteenth District of the Second Legislative District of the county of Daviess, embracing all the territory of said county not included in the corporate limits of the city of Owensboro, or within the Field and Toll Gate precincts east of and adjoining the city of Owensboro.

Seventeenth District of the county of McLean.

Eighteenth District of the county of Muhlenberg.

Nineteenth District of the county of Todd.

Twentieth District of the county of Logan.

Twenty-first District of the county of Simpson.

Twenty-second District of the county of Allen.

Twenty-third District of the First Legislative District

of the county of Warren, embracing the territory within the following precincts, surrounding and contiguous to the city of Bowling Green: Mt. Victor precinct, Watt's Mill precinct, Hazelip's Mill precinct, Delafield precinct and Phalan precinct, and within the corporate limits of the city of Bowling Green.

Twenty-fourth District of the Second Legislative District of the county of Warren, embracing all the territory outside of the following precincts, surrounding and contiguous to the city of Bowling Green: Mt. Victor precinct, Watt's Mill precinct, Hazelip's Mill precinct, Delafield precinct and Phalan precinct, and outside of the corporate limits of the city of Bowling Green.

Twenty-fifth District of the county of Wolfe.

Twenty-sixth District of the counties of Ohio, Butler and Edmonson.

Twenty-seventh District of the county of Grayson.

Twenty-eighth District of the county of Breckinridge.

Twenty-ninth District of the county of Hancock.

Thirtieth District of the county of Meade.

Thirty-first District of the county of Hardin.

Thirty-second District of the county of Larue.

Thirty-third District of the county of Hart.

Thirty-fourth District of the county of Barren.

Thirty-fifth District of the counties of Monroe and Metcalfe.

Thirty-sixth District of the counties of Wayne and Clinton.

Thirty-seventh District of the counties of Adair and Cumberland.

Thirty-eighth District of the counties of Green and Taylor.

Thirty-ninth District of the county of Nelson.

Fortieth District of the county of Marion.

Forty-first District of the county of Bullitt.

Forty-second District of the county of Washington.

Forty-third District of the counties of Casey and Russell.

Forty-fourth District of the First Legislative District of the county of Jefferson, embracing the territory outside of the corporate limits of the city of Louisville.

Forty-fifth District of the second Legislative District of the county of Jefferson, embracing the territory of the first ward of the city of Louisville.

Forty-sixth District of the Third Legislative District of the county of Jefferson, embracing the territory of the second and third wards of the city of Louisville.

Forty-seventh District of the Fourth Legislative District of the county of Jefferson, embracing the territory of the fourth and fifth wards of the city of Louisville.

Forty-eighth District of the Fifth Legislative District of the county of Jefferson, embracing the territory of the sixth and seventh wards of the city of Louisville.

Forty-ninth District of the Sixth Legislative District of the county of Jefferson, embracing the territory of the eighth and ninth wards of the city of Louisville.

Fiftieth District of the Seventh Legislative District of the county of Jefferson, embracing the territory of the tenth ward of the city of Louisville.

Fifty-first District of the Eighth Legislative District of the county of Jefferson, embracing the territory of the twelfth ward of the city of Louisville.

Fifty-second District of the counties of Oldham and Trimble.

Fifty-third District of the counties of Carroll and Gallatin.

Fifty-fourth District of the county of Henry.

Fifty-fifth District of the county of Shelby.

Fifty-sixth District of the county of Franklin.

Fifty-seventh District of the county of Anderson.

Fifty-eighth District of the county of Scott.

Fifty-ninth District of the county of Woodford.

Sixtieth District of the county of Owen.

Sixty-first District of the First Legislative District of the county of Fayette, embracing the territory outside of the corporate limits of the city of Lexington.

Sixty-second District of the Second Legislative District of the county of Fayette, embracing the territory within the corporate limits of the city of Lexington.

Sixty-third District of the county of Jessamine.

Sixty-fourth District of the county of Mercer.

Sixty-fifth District of the county of Boyle.

Sixty-sixth District of the county of Lincoln.

Sixty-seventh District of the county of Garrard.

Sixty-eighth District of the county of Pulaski.

Sixty-ninth District of the counties of Whitley and Knox.

Seventieth District of the counties of Laurel, Rockcastle, Clay and Leslie.

Seventy-first District of the counties of Jackson, Owsley, Perry and Letcher.

Seventy-second District of the county of Madison.

Seventy-third District of the counties of Estill, Powell and Lee.

Seventy-fourth District of the county of Clark.

Seventy-fifth District of the county of Bourbon.

Seventy-sixth District of the county of Harrison.

Seventy-seventh District of the county of Grant.

Seventy-eighth District of the county of Boone.

Seventy-ninth District of the county of Pendleton.

Eightieth District of the First Legislative District of the county of Kenton, embracing the territory outside of the corporate limits of the city of Covington.

Eighty-first District of the Second Legislative District of the county of Kenton, embracing the territory of the

first, fifth, sixth wards and precincts E. and F. of the fourth ward of the city of Covington.

Eighty-second District of the Third Legislative District of the county of Kenton, embracing the territory of the second and third wards and precincts A., B., C. and D. of the fourth ward of the city of Covington.

Eighty-third District of the First Legislative District of the county of Campbell, embracing the territory outside the corporate limits of the city of Newport.

Eighty-fourth District of the Second Legislative District of the county of Campbell, embracing the territory within the corporate limits of the city of Newport.

Eighty-fifth District of the county of Bracken.

Eighty-sixth District of the counties of Nicholas and Robertson.

Eighty-seventh District of the county of Mason.

Eighty-eighth District of the counties of Fleming and Bath.

Eighty-ninth District of the counties of Lewis and Greenup.

Ninetieth District of the county of Montgomery.

Ninety-first District of the county of Morgan.

Ninety-second District of the county of Breathitt.

Ninety-third District of the counties of Bell and Harlan.

Ninety-fourth District of the counties of Rowan and Menifee.

Ninety-fifth District of the counties of Pike, Johnson and Martin.

Ninety-sixth District of the Ninth Legislative District of the county of Jefferson, embracing the territory of the eleventh ward of the city of Louisville.

Ninety-seventh District of the counties of Knott, Floyd and Magoffin.

Ninety-eighth District of the counties of Boyd and Lawrence.

Ninety-ninth District of the county of Spencer.

One Hundredth District of the counties of Elliott and Carter.

All laws and parts of laws in conflict with this act are hereby repealed.

Approved March 23, 1906.

CHAPTER 140.

AN ACT to amend section two thousand six hundred and twenty-seven of the Kentucky Statutes, it being a portion of chapter eighty-five of the Kentucky Statutes, entitled "Medicine and Surgery."

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Registration,
fee, penalty.

§ 1. That section two thousand six hundred and twenty-seven of the Kentucky Statutes, it being a portion of chapter eighty-five of the Kentucky Statutes, entitled "Medicine and Surgery," be amended by striking out the words, "one dollar," in said section, and inserting in lieu thereof the words "two dollars," so that said section, when amended, shall read as follows:

"Each registered pharmacist shall annually, during the month of January, if he desires to continue in such business, pay to the said board a renewal fee, to be fixed by the board, but which shall not exceed two dollars, for which he shall receive a renewal of said registration. Every person receiving a certificate under this act shall keep the same conspicuously exposed in his place of business.

Every registered pharmacist shall, within ten days after changing his place of business, as designated by his

certificate, notify the secretary of the board of his new place of business, and enclose a fee of fifty cents, upon receipt of which the secretary shall make the necessary change in his register. Any registered pharmacist who shall fail or neglect to procure his annual renewal of registration, or to comply with the other provisions of this section, shall forfeit his right to act as such pharmacist at the expiration of sixty days from the time notice of such failure to comply with the provisions of this section shall have been mailed to his last address by the secretary of the board.

“The secretary of the board shall annually publish a list of all persons who are duly registered as pharmacists in this Commonwealth, and shall mail a copy of same to each registered pharmacist. It shall be the duty of the secretary of the board to erase from the register the name of any registered pharmacist who may have died, removed from, or has forfeited his right under the law to do business in this Commonwealth. Any registered pharmacist who shall sever his connection with the drug business for a period of five successive years shall not be entitled to renew his registration, except upon passing a satisfactory examination before the Board of Pharmacy, as provided in this act.

Approved March 23, 1906.

CHAPTER 141.

AN ACT to amend section six hundred and seventy-nine, subdivision three, article four, chapter thirty-two, Kentucky Statutes.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section six hundred and seventy-nine of subdivision three, article four, chapter thirty-two of Kentucky Statutes be amended by adding there-

to the following words: "but the provisions of this section and of this subdivision shall not apply to secret or fraternal societies, lodges or councils, which are under the supervision of a grand or supreme body and secure members through the lodge system exclusively, and pay no commission nor employ any agents except in the organization and supervision of the work of local subordinate lodges or councils," so that section six hundred and seventy-nine of subdivision three, article four, chapter thirty-two of the Kentucky Statutes, when amended shall read as follows:

Contract of
insurance.

All policies or certificates hereafter issued to persons within the Commonwealth by corporations transacting business therein under this law, which policies or certificates contain any reference to the application of the insured, or the constitution, by-laws or other rules of the corporation, either as forming part of the policy or contract between the parties thereto or having any bearing on said contract, shall contain or have attached to said policy or certificate a correct copy of the application as signed by the applicant, and the portion of the constitution, by-laws or other rules referred to; and unless so attached and accompanying the policy, no such application, constitution, by-laws or other rules shall be received as evidence in any controversy between the parties to or interest in said policy or certificate, and shall not be considered a part of the policy or of the contract between such parties. The said policy or certificate, application, constitution, by-laws or other rules shall be plainly printed, and no portion thereof shall be in type smaller than brevier: Provided, however, That nothing in this section shall be construed as applying to health certificates or constitutional receipts, or other evidences used in reinstatement of a policy or certificate. But the provisions of this section and this subdivision shall not apply to

Constitution,
application and
by-laws, when
received as evi-
dence.

secret or fraternal societies, lodges or councils, which are under the supervision of a grand or supreme body, and secure members through the lodge system exclusively, and pay no commission nor employ any agents, except in the organization and supervision of the work of local subordinate lodges or councils.

Became a law March 24, 1906, without approval of Governor.

CHAPTER 142.

AN ACT to amend section six hundred and sixty-four, subdivision three, article four, chapter thirty-two, Kentucky Statutes.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section six hundred and sixty-four, subdivision three, article four, chapter thirty-two, of the Kentucky Statutes be amended by adding thereto the following words: "But the provisions of this section and of this subdivision shall not apply to secret or fraternal societies, lodges or councils, which are under the supervision of a grand or supreme body, who secure members through the lodge system exclusively, who pay no commissions nor employ any agents except in the organization of and supervision of the work of local subordinate lodges or councils," so that section six hundred and sixty-four of subdivision three, article four, chapter thirty-two, of the Kentucky Statutes, when amended, shall read as follows:

"Any corporation, association or society which issues any certificate, policy or other evidence of interest to, or makes any promise or agreement with, its members, whereby, upon the decease of a member, any money or other benefit, charity, relief or aid is to be paid, provided

When deemed
insurance com-
pany.

or rendered by such corporation, association or society, to the legal representative of such member, or to the beneficiary designated by such member, which money, benefit, charity, relief or aid is derived from the voluntary donation or from admission fees, dues and assessments, or any of them, collected or to be collected from the members thereof, or members of a class therein, and interests and accretions thereon, or rebates from amounts payable to the beneficiaries or heirs, and wherein the paying, providing or rendering of such money or other benefit, charity, relief or aid is conditional upon the same being realized in the manner aforesaid, and wherein the money or other benefit, charity, relief or aid so realized is applied to the uses and purposes of such corporation, association or society, and the expenses of the management and prosecution of its business, shall be deemed to be engaged in the business of life insurance upon the co-operative or assessment plan, and shall be subject only to the provisions of this subdivision. But the provisions of this section and of this subdivision shall not apply to secret or fraternal societies, lodges or councils, which are under the supervision of a grand or supreme body, and secure members through the lodge system exclusively, and pay no commissions nor employ any agents, except in the organization and supervision of the work of local subordinate lodges or councils.

Became a law without approval of Governor March 24, 1906.

CHAPTER 143.

AN ACT to regulate burial associations, corporations and companies doing business in the State of Kentucky.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That every corporation, association, company or individual known as burial corporations, associations, or companies engaged in this State in the business of insuring or guaranteeing burial or burial expenses of persons holding certificates, bonds, guarantees or policies therein, shall before commencing such business, or further continuing therein; execute articles of incorporation as now required by law, and file same in the office of the Insurance Commissioner of this State; but before same shall be filed, it shall be referred to, and examined by, the Attorney general, and if found by him to be conformable to the requirements of law and not inconsistent with the laws of this State he shall certify accordingly and return same with his certificate of such conformity, to the Insurance Commissioner, who shall cause said articles, with the certificate of the Attorney General, to be recorded in a book to be kept for that purpose; and shall deliver to such corporations, associations and companies, certified copies of papers so filed and recorded in his office, and all certificates of the Attorney General, together with license of said corporations, associations, and societies, to engage in the business proposed in said declaration, upon such certified copy and license being filed in the office of the clerk of the county wherein the association is to be located, said corporators and those who may after become associated with them, or their suc-

Insurance
Commissioner,
Attorney Gen-
eral—duties of
each.

cessors shall constitute a body, politic or corporate, and lawfully entitled to commence business.

Deposit to be
made.

§ 2. Provided, further, That said corporations, associations and societies shall deposit with the treasurer of this Commonwealth, double the amount of the maximum certificates issued by such corporations, associations and societies. Such funds shall be invested in securities in which insurance companies are allowed by law to invest their capital; same to be deposited in trust, with the treasurer of this Commonwealth; but the corporation shall have at all times, on approval of the insurance commissioner, the right to exchange any part of such securities for others of like amounts or character. In addition thereto, such corporation shall execute bond payable to the Commonwealth of Kentucky, with good and sufficient security, in the sum of three thousand dollars, to be approved by the Commissioner of Insurance and recorded in his office. Such bonds shall be for the benefit of any policy holder or any other person that may have a claim against said corporations, associations or companies.

When any such corporation, association or company shall discontinue business, any circuit judge may appoint a receiver to distribute its assets among its policyholders or any persons having claims against said corporation, association or company; the same to be applied first on accrued claims, certificates or policies, and if said sum is insufficient, the court shall direct the receiver to collect bond hereinbefore provided for and prorate same to pay the claims, certificates or policies, and if a balance remains after the payment of above named claims, then such sum is to be returned to said corporation, association or company.

Person on
whom process
may be served.

§ 3. Such corporations, associations or companies desiring to do business in this State, shall file with the

Insurance Commissioner like power of attorney as is now required of insurance companies, designating the Insurance Commissioner as proper person upon whom process may be served.

§ 4. All such corporations, associations or companies, doing business contemplated by this act, shall pay an annual license tax of one hundred dollars to the State of Kentucky; such tax to be paid through the Insurance Department, as license tax is now paid by insurance companies; and in addition thereto such corporations, associations or companies shall pay the same fees as assessment life insurance companies are now required to pay to organize in this State. License tax.

§ 5. All such corporations, associations or companies shall on, or before the first day of March in each year make and file with the Insurance Commissioner report of the affairs and operations during the year ending December thirty-first immediately preceding. Such reports shall be upon blank forms furnished by the Commissioner and shall be verified under oath by the authorized officer of such corporations, associations and companies, and report shall be published or substance thereof, in the annual report of the Insurance Commissioner, and shall report the number of outstanding policies, bonds, certificates and policies, also the number of matured policies, bonds, certificates and policies, and shall also report to said Commissioner, all other information connected with their business as said Commissioner may require. Said Commissioner shall have the right to make any examination of the books or affairs of such corporations as is now given by law to the Insurance Commissioner in the examination of insurance companies in this State. Reports.

§ 6. All corporations, associations and companies which shall fail to comply with the provisions of this act before commencing business contemplated by its provis- When guilty
of misdemeanor.
or.

ions or which having now organized for such business shall continue in the same without complying with the provisions of this act, shall be deemed guilty of a misdemeanor; and upon conviction shall be fined in a sum not less than one hundred dollars nor more than five hundred dollars, to be recovered by indictment in the Franklin Circuit Court.

If upon examination of such corporations, companies or associations by the Commissioner or any person designated by him to make such examination, it shall appear that the liabilities of said corporation exceed its resources, and it can not in a reasonable time, not more than three months from the date of the original default pay its accrued indebtedness in full, he shall report the facts to the Attorney General, who shall upon the Commissioner's report, apply to the judge of the Franklin Circuit Court, or to the judge of the circuit court of the county wherein such corporation is located, for an order closing the business of the corporation, and appointing a receiver for the distribution of its assets among creditors. No such final order shall be made until the corporation shall have ten days' notice of the application and an opportunity to be heard. And upon hearing the matter, the court shall have power to make any order which the interest of the corporation and the public may require.

Constitution
and by-laws—
when used as
evidence.

§ 7. All policies, certificates, or bonds hereafter issued to persons within the Commonwealth, by corporations transacting business under this law, which policies or certificates contain any reference to the application of the insured or the constitution, by-laws or other rules of the corporation, either as forming a part of the policy or contract between the parties thereto or having any bearing on said contract, shall contain or have attached to said policy or certificate a correct copy of the applica-

tion as signed by the applicant, and the portions of the constitution, by-laws or other rules referred to; and unless so attached and accompanying the policy, no such application, constitution, by-laws or other rules shall be received as evidence in any controversy between the parties to or interest in said policy or certificate, and shall not be considered a part of the policy or contract between such parties.

• Became a law March 24, 1906, without approval of Governor. .

CHAPTER 144.

AN ACT concerning domestic life insurance companies.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. Within ninety days after the net cash value of each policy in force shall be ascertained, as now required ^{Amount to be deposited.} by law, there shall be deposited with the State Treasurer, by every domestic life insurance company, for the security and benefit of all its policy holders, an amount which, together with such sums as may be deposited by said company with other States and Governments, by the requirements of the laws thereof, shall be not less than the amount of such ascertained valuation of all policies in force.

§ 2. But no company shall be required to make the deposit herein required until the net cash value of the policies in force exceeds the amount deposited by said company, under section six hundred and forty-eight of the Kentucky Statutes, and then only to the extent of such excess. ^{When to be made.}

§ 3. The deposit herein required may be in the securities described in section six hundred and twenty-five of ^{Kinds of securities deposited}

the Kentucky Statutes, or in satisfactory evidence of the ownership of such unencumbered real estate, as may be lawfully acquired by such company, under section six hundred and thirty-two of Kentucky Statutes, which real estate shall not be sold or encumbered unless securities or evidence of ownership or other real estate of equal value as herein described be deposited with the treasurer in lieu thereof. The policyholders shall have a first lien on all said real estate, and when such real estate is withdrawn, sold or encumbered, and other securities of equal value deposited in lieu thereof, the Insurance Commissioner shall execute a release of the property withdrawn, sold or encumbered, which said release shall be recorded in the office of the County Clerk of the county in which the property is located. When real estate is deposited under this section in lieu of other securities, said property shall be taken at sixty per cent. of its market value as determined by the Insurance Commissioner. The lien herein provided for shall apply to all real estate, the evidences to the title to which is deposited as herein provided for.

§ 4. Companies shall have the right at any time to change their securities on deposit by substituting for those withdrawn a like amount in other securities of the character provided for herein; and whenever the net cash value of the policies outstanding and in force against any company is less than the amount of security then on deposit with the treasurer, such company shall have the right to withdraw such excess; but at least one hundred thousand dollars in securities, at their par and market value, shall remain on deposit.

§ 5. The Insurance Commissioner shall permit companies having on deposit with him stocks or bonds deposited under this act as security, to collect the interest accruing on said deposit delivering to their authorized

agents, respectively the coupons or other evidences of the interest as the same become due; but upon default by the company to deposit additional security as called for by the Insurance Commissioner, or pending any proceedings to close up or enjoin it, the Insurance Commissioner shall collect the interest as it becomes due, and add the same to the securities in his hands belonging to such company.

§ 6. Upon the compliance each year with the provisions of this act by any company the Insurance Commissioner shall issue to it a certificate setting forth the corporate name of the company, its principal office, that it has fully complied with the provisions thereof, stating the amount deposited, and the net cash value of the outstanding policies, and the table upon which the same was computed, and that it is authorized to transact the business of life insurance; provided, that any such certificate shall expire on the thirtieth day of June, in the following year of its issue.

§ 7. Upon the failure of any company referred to herein to make the deposit or file the report hereby required in the time stated herein, the Insurance Commissioner shall notify such company to issue no new policies until there shall have been compliance with said requirements.

§ 8. Any domestic life insurance company doing business without a certificate as provided for in either section six hundred and forty-eight of the Kentucky Statutes, or in this act, shall be fined one hundred dollars for every day it continues to write new business in this State without such certificate.

§ 9. Suits brought to recover any of the penalties provided for herein shall be instituted in the name of the Commonwealth of Kentucky by the Attorney-General in the Franklin Circuit Court, whenever so directed by the

Insurance Commissioner said penalties when recovered shall be paid into the State Treasury for the use of the general fund.

§ 10. All laws and parts of laws in conflict herewith are hereby repealed.

Became a law March 24, 1906.

CHAPTER 145.

AN ACT to amend the act for incorporation of private corporations, being chapter thirty-two of the Kentucky Statutes.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Not less than
three persons to
organize.

§ 1. That any number of persons, not less than three, may associate themselves to establish a warehouse company, with power to guarantee receipts issued by said company or by other warehouse companies.

Organization.

§ 2. That in the organization of such companies the general provisions of article one, of chapter thirty-two, Kentucky Statutes, shall govern and be complied with.

Subject to
control of In-
surance Com-
missioner.

§ 3. That in the method of guarantying receipts such companies shall be governed by the fourth article of chapter thirty-two, of the Kentucky Statutes, so far as may be applicable, and in the matter of the form of the certificate of guarantee shall be subject to the regulation and control of the Insurance Commissioner of this State.

Became a law March 24, 1906, without approval of Governor.

CHAPTER 146.

AN ACT to amend section six hundred and twelve *a* of the Kentucky Statutes, relative to banks and trust companies, and to re-enact the same as amended.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

That section six hundred and twelve *a* of the Kentucky Statutes be amended as follows, viz.:

By striking out the beginning and the following part of said section, viz.:

“That in counties having a population of less than one hundred thousand,” and said section as so amended shall then read and be re-enacted as follows, viz.:

§ 1. Any number of persons, not less than seven, may associate to establish a corporation for the purpose of ^{Bank and trust company} capital stock. conducting, and it may conduct, both a banking business and a trust company business. The capital stock of such corporation shall not be less than fifty thousand dollars, the whole of which shall be subscribed and paid in money, before said corporation shall commence business, except that in such cases when the capital stock subscribed shall equal or exceed one hundred thousand dollars then at least one-half thereof shall be paid in money before commencing business, and the remainder shall be paid in within twelve months thereafter. One-half of such capital stock shall be securely invested for the trust business of the corporation and shall at all times be kept separate and distinct from its other assets, and shall be primarily liable for its fiduciary obligations. The remainder of the capital stock of the corporation may be used in its business of banking, and its books shall be so kept as to show separately at

all times the conditions of its banking business and the condition of its trust business.

Became a law March 24, 1906.

CHAPTER 147.

AN ACT to require operators of certain ferries across the Ohio and Mississippi rivers to provide waiting rooms for their passengers.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Waiting room
on landings.

§ 1. Every person, corporation, company or association, operating or that shall operate across the Ohio or Mississippi river, any ferry boat or boats operated by steam or other like power, shall furnish and maintain a waiting room—either floating or stationary—on the Kentucky shore, not more than three hundred feet from the ferry landing, and sufficient to accommodate and protect from bad weather, or heat or cold, the passengers, desiring and intending to use the boats of said ferry for transportation.

§ 2. After sixty days from the time this act takes effect, any failure to comply with the terms hereof shall be punished by a fine of twenty dollars for each day such failure continues; same to be recovered by warrant or indictment in the court having jurisdiction.

Became a law March 24, 1906.

CHAPTER 148.

AN ACT to repeal section two hundred and twenty-four of the Kentucky Statutes, relating to insurance.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section two hundred and twenty-four of chapter sixteen of Kentucky Statutes, one thousand nine hundred and three, be, and the same is hereby, repealed. Repealing section 224, Kentucky Statutes.

Became a law March 24, 1906, without approval of Governor.

CHAPTER 149.

AN ACT to amend section three hundred and fifty of the Kentucky Statutes, relating to insurance.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section three hundred and fifty, of chapter twenty, of the Kentucky Statutes, one thousand nine hundred and three, be amended by striking out the words "and insurance;" so that the section so amended will read as follows: Strikes insurance from section 350, Kentucky Statutes.

"The costs of all repairs made by the custodian of the public buildings, under the direction and advice of the trustees of the library upon the public buildings and grounds of the State at the seat of government.

"The amount due for any of the aforesaid objects to be approved by the Governor, and accompanied by the proper voucher."

§ 2. All laws in conflict herewith are hereby repealed.

Became a law without approval of Governor March 24, 1906.

CHAPTER 150.

AN ACT to amend section one of an act empowering the county courts of this Commonwealth to authorize the drainage of lands where the same shall be conducive to the public health or convenience of its inhabitants, approved March twenty-third, one thousand nine hundred, same being article eight, chapter seventy-six, Kentucky Statutes.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Ditches and
drains.

§ 1. That section one of the act of March twenty-third, one thousand nine hundred, for the drainage of wet lands, article eight, chapter seventy-six, of the Kentucky Statutes, be, and the same is hereby, amended by striking out the words "water course."

Said section when amended and re-enacted shall read as follows:

"That the county judge of any county shall have power at any regular session of the county court, when the same shall be conducive to the public health, convenience or welfare, or when the same will be of public benefit or utility, to cause to be constructed, or cleaned out, or straightened, as hereinafter provided, any ditch or drain with or without arms or branches or forks or tributaries, within said county.

Became a law without signature of Governor March 24, 1906.

CHAPTER 151.

AN ACT to continue in force drainage systems established and operated by drainage corporations heretofore in any of the counties of Kentucky. This act to be section two thousand four hundred and seventeen a of the Kentucky Statutes.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That in those counties of this State in which corporations have heretofore existed, having for their ob-

ject the purpose of improving the public health by draining, ditching and working upon swamp land or lands which need drainage so as to make them more suitable for cultivation, such corporations shall be continued in force for said objects and purposes and shall have the benefit not only of the law governing them and the present laws touching the subject of drainage enacted by the General Assembly of Kentucky and embodied in the Kentucky Statutes, but also of the provisions hereinafter enumerated. This enactment to be section two thousand four hundred and seventeen *a* of the Kentucky Statutes.

Corporations
for draining
and ditching
swamp lands.

2. Upon the petition in writing of more than one-half of all the land owners residing within the boundary of such corporation, which petition shall be signed by said land owners or their agents or their guardians or personal representatives, the county court of any county in which said corporation exists shall appoint a board of commissioners consisting of three land owners residing in said county and not interested in said corporation and not owning any land within its boundary and each over twenty-five years of age.

Board of com-
missioners.

3. That said commissioners shall as of the first day of July succeeding the filing of said petition and the appointment of said commissioners, rate, assess, apportion, charge and fix upon the land within the boundary of said company a tax of not more than twenty-five cents and not less than ten cents per acre per year for a period of ten years in proportion to the benefits conferred, and to result, fixing the rate at such amount per acre as shall be fair and just in each case and report their assessment and apportionment in writing to the county court and said report shall be filed with the clerk of said court, and not then engrossed copied upon the records. A certified copy of said report shall then be filed by the clerk of the county court in the circuit court of said county,

Assessment
and appraise-
ment.

and if it be a court having different branches, in the chancery branch thereof. Said assessment and apportionment is one assessment and apportionment and when once made is to be for said ten years and for each year thereof an annual assessment and apportionment is hereby dispensed with. The commissioners in making their assessment and apportionment as hereinabove provided, shall enter in said assessment the names of all persons who, at the time of the assessment, are the owners or holders of lands liable to be assessed under the provisions of this act and opposite the names of such persons or owner or holder. The separate tract or tracts so owned or held, the number of acres as nearly as practicable, the name of the nearest resident thereto, the rate of taxation per acre and the aggregate tax upon each tract or parcel of land for each of the said ten years; but no error or informality in the assessment or in the description or in the location of the property, or in the name of the owner or party assessed, shall invalidate the assessment, if the property can with reasonable certainty be located from the description given; nor shall any irregularity or informality in the execution of their duties as commissioners, or any failure of duty on their part render any assessment invalid. Thirty days previous to said election, each resident land owner or their guardian or proxy must be notified where said election is to be held. Each resident land owner, their guardian or proxy is entitled to one vote for each director of said corporation.

Like assessment every three years.

4. After the expiration of said term of years provided in section three, another assessment for a like period of years may be initiated and established on the petition of the owners of more than one-half of all the land within the then boundary of said corporation or corporations

in accordance with the provisions in the preceding and succeeding sections of this act.

5. Said board of commissioners shall thereupon cause to be published in one English and one German daily newspaper (if there be one) printed and published in the county, by insertions made in each of said newspapers (or in one English paper as the case may be), once a week for three (3) successive weeks, a notice substantially as follows.

Duties of
commissioners.

“TheCompany’s tax notice.

“All land owners and holders of lands within the boundary of the.....Company, and all persons, having an interest in any of said lands, are hereby notified that the board of commissioners appointed by the county court, under and by virtue of the provisions of an act of the General Assembly of the Commonwealth of Kentucky, entitled “An act to continue in force drainage systems established and operated by drainage corporations heretofore in any of the counties of Kentucky, approved one thousand nine hundred and six, this act to be section two thousand four hundred and seventeen *a* of the Kentucky Statutes, have reported an assessment and apportionment upon said lands; and said report was, on the.....day of.....(insert date), filed with the clerk of the circuit court. All persons who have complaints to make of excessive or unjust assessment or apportionments, are required to file such complaints in writing with said clerk within thirty (30) days from and after the filing of said report. As soon as practicable after the expiration of said thirty (30) days, the said clerk will set the same to a day for hearing before said court.

Signed (insert name.)

Signed (insert name.)

Signed (insert name.)

Board of Commissioners.”

The said Board of Commissioners shall also cause printed or written copies of said notice in the German and English language to be posted at six prominent places within said boundary, within seven (7) days from and after the filing of said report in said clerk's office,— Within thirty (30) days from the filing of the report of the assessment and apportionment aforesaid, any persons who think that their lands, or those in which he has a legal or equitable interest, have been unjustly or excessively assessed, may file with the said clerk his complaint, in writing, specifying the land alleged excess or injustice; and the company, or any owner of lands within its boundary, or any person interested therein, who think that the assessment or apportionment of any of the lands within the boundary has been fixed too low or too high, may within said time, file a complaint in writing, with said clerk, specifying the parcel of land and alleged deficiency or partiality. The clerk of the circuit court shall assign the hearing of the complaints to the report of assessment and apportionment to as early a day as convenient to the said chancery court, at which the company and other complainants may be heard; and court shall summarily or otherwise, with the power to receive evidence, if necessary, orally or in writing, pass upon the justice and fairness of said complaint or complaints, and shall approve, reduce or increase the assessment and apportionment according to the justice of the case and according to law, within the limits fixed by this act. As to those lands, to the assessment of which no complaints have been filed within the time allowed by this act, the court shall confirm and approve the report. When all complaints shall have been determined, the court shall order the report as a whole, as thus amended (if necessary to be amended), approved and confirmed, and the assessments and apportionments shall be deemed

conclusive and binding upon all parties. Said court shall have power to correct any error in said report, or, if necessary, recommit said report, or any portion thereof, to the Board of Commissioners, provided its action is had before confirmation thereof.

7. Before entering upon the duties of their office, the Board of Commissioners shall each take the following oath before the clerk of the circuit court of the county, viz.: "I,.....do solemnly swear that I will faithfully perform the duties of commissioner to assess, apportion and rate taxes under the provisions of an act of the General Assembly of the Commonwealth of Kentucky, entitled "An act to continue in force drainage systems established and operated by drainage corporations heretofore in any of the counties of Kentucky; this act to be two thousand four hundred and seventeen *a* of the Kentucky Statutes, approved one thousand nine hundred and six; that I will impartially perform the duties of said office, and that I am in no way interested in said company, nor holder or owner of any lands within its boundary, and that I am a land owner and resident ofcounty, State of Kentucky, and over twenty-five years of age. Any vacancy arising among said commissioners by death, resignation or otherwise, shall be filled by the county court; but the failure of said court to appoint a person to fill said vacancy shall not invalidate the proceedings of said Board of Commissioners or prevent it from acting. Two members of said board shall constitute a quorum, and may perform its duties under this act, notwithstanding that the third member's place be vacant or he fail to act.

8. The circuit court of the county may cause proof to be taken upon the subject as to whether the notice required by section five of this act were given by the Board of Commissioners according to the provisions of this act,

and may, in its final judgment confirming said report, determine this fact, and any other fact necessary to establish a binding assessment and apportionment as herein provided; and may cause an order to be entered on its records to the effect that all such steps have been properly taken, which order shall be prima facie evidence of the facts therein recited, and conclusive upon all parties thereto.

9. The taxes herein provided shall be assessed as of the first day of July, and shall be payable to the company on or after the first day of October of the year for which assessed, and shall become due on the first day of December thereafter, beginning with the year one thousand nine hundred and six, and so on for each of the said.....years, for which levied and assessed as aforesaid. On all taxes paid during the month of October preceding maturity thereof, there shall be a discount of three per cent. (3 per cent.); on all taxes paid during the month of November, there shall be a discount of two per cent. (2 per cent.) After the first day of January succeeding maturity thereof, all unpaid taxes shall bear interest at the rate of one-half per cent ($\frac{1}{2}$) a month, or fraction thereof, until paid. Said company shall keep an office where taxes shall be payable. The address of said office shall be lodged with the Clerk of the County Court and copied and enrolled in the book hereinafter referred to, kept in his office and any subsequent changes in the address of said office of said company shall likewise be copied and enrolled in said book.

10. And said corporation shall have a lien for all said taxes upon the lands assessed and upon all personal property of the owners thereof found upon the premises not exempt from execution, attachment, or distraint, which lien shall not be defeated by gift, devise, sales,

alienation, mortgage or by any means whatsoever. Said lien shall not continue for longer than ten years before suit brought or proceedings had as hereinafter provided. Said lien is a general lien such as arises for state and county taxes and is superior to all other claims and liens whatsoever except state and county taxes, and rests upon the land and said personal property hereinabove referred to. For questions of limitation or apportionment as between vendor and vendee or for similar purposes, said lien dates as of the first of July of each year and unless suit be commenced or proceedings be had as hereinafter provided, within ten years from the first of July of the said respective years, the said lien shall be lost, the lien for the last year of the first assessment term to have a limitation period beginning July first, one thousand nine hundred and sixteen and running ten years thereafter. After the action of the said circuit court of the county upon said assessment and apportionment, the clerk thereof shall certify a copy of said assessment and apportionment to the clerk of the county court, who shall record the same in his office, together with a map showing the boundary of said corporation and index said liens in real estate indexes in the name of the owner as grantor and the company as grantee, and said record shall be notice to creditors and purchasers, and to all the world, of the said taxes, and any interest and costs thereon, and of the lien herein retained upon the aforesaid lands; and when any tax has been paid, it shall be the duty of the president or treasurer of said company to enter the word "paid" upon the record in said office in the proper column, and to enter the amount so paid and subscribed thereto the name of the company by him. The said taxes are to be used by said company for the purpose of

keeping up its system of ditches, cleaning and taking care of the same and making such additional ditches and extensions as may be necessary and for the general drainage purposes of said company or companies.

11. After the first day of December of any year for which taxes may be due, the company may file in the said circuit court, in said proceedings in which the said report had already been confirmed, the affidavit of its president, or of other officer, stating that the taxes are due upon a certain tract of land and the amount thereof, and giving a sufficient description of said land, together with the names of the owner or owners or holders, and alleging that said land is included in the assessment and apportionment aforesaid, whereupon it shall be the duty of said court to cause a rule to be issued against said owner or owners, or holders, to show cause, if any they have or can, why he or they should not be compelled to pay said tax; and such proceedings shall be had as upon rules issuing from the circuit court; and the said court may render a personal judgment for said tax; interest, and costs against the person owing the tax, and may render a judgment enforcing the lien for taxes, and ordering a sale of the property described in said affidavit, and payment of said taxes, interest and costs out of the proceeds. Sales are to be conducted in circuit court for foreclosure of liens. Costs shall be paid by the losing party.

12. The taxes provided for in this act shall be collectible either by rule as aforesaid or by action, equitable or ordinary, in any appropriate court or by either of said remedies, suits for taxes shall be in the names of the company, and said suitor shall have all the rights of other suitors in courts of law and equity; may obtain a personal judgment against the person or persons to whom the land assessed and taxes as aforesaid belongs, for the

amount of said tax, with interest and cost, as well as the enforcement of the lien herein given; and said company shall have all the rights and privileges secured by litigants, by the Constitution and laws of the Commonwealth of Kentucky.

13. The equitable actions herein authorized and the judgment and subsequent proceedings therein (except as herein provided) shall be conducted in all respects like suits upon liens arising out of contracts, and the said circuit court shall have jurisdiction of all amounts of ten dollars (\$10) and over, exclusive of interest; the taxes due for earlier and later years may be included in the petition and in the judgment. Suits for taxes against different persons owing taxes may be joined in one action, and all persons interested in the question raised in the pleadings, or having or claiming an interest in the land sought to be sold, may be joined as plaintiffs or defendants, and the proof in said action may be read for and against all parties who are properly brought before the court.

14. It shall be lawful for said drainage company or companies to extend its ditches or ditch and to make other ditch or ditches and to connect with any creek or stream and to straighten or cut across curves thereof so as to facilitate drainage and, when necessary, to take the land or lands of private persons. Said corporation is vested with the right and power of eminent domain for the condemnation of so much of said land or lands as may be necessary, which said remedy shall be pursued as provided by the Kentucky Statutes in the case of roads and rights of way or drains, the said proceedings to be brought by said company in the county court, and proceedings had as prescribed in the statutes of Kentucky, providing due compensation to the owners of said land or lands. The Commissioners herein above

mentioned shall be compensated out of the treasury of the company at the rate not exceeding five dollars (\$5.) to each for each day's service. For copying and certifying the assessment and apportionment hereinabove mentioned the clerk of the circuit court shall be entitled to compensation, to be paid by the company at a rate not exceeding ten cents (\$0.10) for each separate parcel of land therein assessed; and the clerk of the county court shall be entitled to the same fees for recording the same in his office. The Board of Directors of the company, shall, annually, in the month of January, file with the clerk of the county court a detailed statement of all money received (and from whom) by said Board and expended by them under the provisions of this act.

15. Upon the petition of said company or companies in the county in question desiring an extension or addition to the boundaries of the said drainage district of said company, said petition to be accompanied with a map showing the desired extension or addition of territory, the county court shall cause summons to be issued against the owners of lands within the proposed extension or added territory calling upon them to show cause, if any, why such extension or addition shall not be made to the boundary of said company, and if a numerical majority of the persons owning lands within said proposed extension or addition consent of record thereto, then the said county court shall enter a judgment establishing said extension or additional boundary and appeal shall lie for sixty days to the circuit court and if the said judgment be affirmed then to the court of appeals if desired or if it be reversed, then an appeal shall lie to the court of appeals if desired. The said county court and the said circuit court shall respectively certify to the clerk of the county court in question, its judgment

in said matter to be recorded in said book provided hereinabove, showing the assessment and taxes. Said extension or added territory and district shall be subject to the provisions of this act and an assessment may be initiated by said company and by the owners of more than half the lands within said extension or added boundary as hereinabove provided and said assessment shall be for the remaining years of the said term referred to in paragraph three of this act and steps to perfect said assessment with respect to said added or extended territory shall be had in accordance with the provisions of this Act.

16. This act shall take effect from and after its passage.

Became a law March 24, 1906, without approval of Governor.

CHAPTER 152.

AN ACT to amend section two of an act empowering the county courts of this Commonwealth to authorize the drainage of lands when the same shall be conducive to the public health or convenience of its inhabitants, approved March twenty-third, one thousand nine hundred, same being article eight, chapter seventy-six, Kentucky Statutes.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section two, of the act of March twenty-third, one thousand nine hundred, for the drainage of wet lands, article eight, chapter seventy-six, of the Kentucky Statutes, be, and the same is hereby, amended by inserting after the words "married women," and before the words "and also whether," the following words: "and to report whether said lands are owned in fee simple or for life, with remainder to another, or others; and

Construction of ditches—assessment in proportion to benefit—liability.

wherever lands are owned for life by one person, or persons, and the remainder by another, or others, to assess and report the pro rata portion of the assessment against said lands that shall be paid by the life tenant and remainderman, respectively, ascertaining this by apportioning against each interest that proportion of the whole assessment against said lands as the values of the respective estates bear to the value of the lands assessed."

So that said section, when amended and re-enacted, shall read as follows:

"Before the county judge shall establish any such ditch, drain or water course, there shall be filed with the county clerk of such county a petition, signed by one or more of the land owners whose lands will be liable to be affected by or assessed for the expenses of construction of the same, setting forth the necessity therefor, with a general description of the proposed starting point, route and terminus, and of any tributary thereto; and shall give a bond, with good and sufficient freehold sureties, payable to the State, to be approved by the clerk, conditional to pay all expenses in case the county judge shall fail to establish said proposed ditch, drain or water-course. As soon as said petition is filed, said judge shall, if in regular session, or at his next regular session, appoint three resident freeholders and householders of the county not interested in the construction of the proposed work, and not of kin to any of the parties interested therein, as viewers, to meet at a time and place specified by said court preparatory to commencing their duties as hereinafter specified; and it shall be the duty of the clerk thereupon to issue to said viewers a certified copy of the petition and order of the court, who shall proceed, at the time set in said order, with a surveyor, who shall

be a civil engineer, and shall make an accurate survey of the line of said ditch, drain or water course, from its source to its outlet; and they shall cause stakes or monuments to be set along said line, numbered progressively down stream at each one hundred feet; and they shall make computation of the total number of cubic yards of earth to be excavated and removed from said ditch, drain or watercourse, and an estimate of the total cost of construction of the whole work; and they shall set apart and apportion to each parcel of land, and to each corporate road or railroad and to the county where public highways are benefited a share of said work in proportion to the benefits which will result to each from such improvements; and give the location of each share, its length in feet, and the estimated number of cubic yards of earth to be removed therefrom, and the price per cubic yard, and the cost of construction, each share or allotment, separately, and specify the manner in which the work shall be done; and they shall have power, where they find it necessary, to provide for running said ditch underground, through drain-tiles or other materials, as they may deem best, by specifying the size and kind of tile or other material to be used in such underground work and shall estimate the cost of the same as a part of the total cost of the work; and they shall accurately describe, as the same is described in the the petition, each parcel of land, corporation, public highway or railroad to be assessed for the construction of said ditch, giving the number of acres in each tract assessed, and the estimated number of acres benefited, the amount of each tract of land, corporation, railroad or public highway will be benefited by the construction of said work, and the amount that each tract, corporation, railroad or public highway is assessed therefor; and they shall, in tab-

ular form, give the depth of cut, width at bottom, and width at top, at the source, outlet, and at each one-hundred foot stake or monument of said ditch, drain or water course, and a description of bench marks and elevations taken therefrom; and they shall also ascertain and give the names of the owners and tenants, if any, of the lands that are assessed for the construction of said ditch, drain or water course, and through which same is to be constructed, and whether any of such persons are non-residents of the State, infants, of unsound mind, or married women, and to report whether said lands are owned in fee simple or for life, with remainder to another or others; and wherever lands are owned for life by one person, or persons, and the remainder by another, or others, to assess and report the pro rata portion of the assessment against said lands that shall be paid by the life tenant and remainderman, respectively, ascertaining this by apportioning against each interest that proportion of the whole assessment against said lands as the values of the respective estates bear to the value of the lands assessed; and also whether or not the proposed ditch, drain or water course will be of public utility."

Became a law March 24, 1906.

CHAPTER 153.

AN ACT to amend sections twenty-six hundred and sixty-three, twenty-six hundred and seventy, and twenty-six hundred and seventy-seven of the Kentucky Statutes, Carroll's nineteen hundred and three edition, being portions of an act of March, thirteenth, eighteen hundred and ninety-three, entitled "An act concerning the militia of the Commonwealth of Kentucky."

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

Term of enlistment.

§ 1. That section twelve of an act, entitled "An act concerning the militia of the Commonwealth of Ken-

tucky," approved March thirteenth, one thousand eight hundred and ninety-three, and being section two thousand six hundred and sixty-three of the Kentucky Statutes, be, and the same is hereby, amended and re-enacted, so as to read as follows:

"The term of enlistment shall be for three years: Provided, That after the original organization and muster in of a company of State Guards, if an applicant for enlistment in such company shall have served honorably, for two years or more, in the military service of this or any other State, or in the army of the United States, the enlisting or mustering officer may, if he deems such applicant sufficiently proficient in military knowledge and training, enlist and muster such applicant for a period of not less than one year nor more than three years. The obligation of enlistment of such applicant shall show the time and place of such former military service, and the enlisting officer may require further proof of such service. No person shall become a member of any organization of the State Guard except on subscribing an obligation of enlistment of the following form:

"KENTUCKY STATE GUARDS—ENLISTMENT.

"I,, desiring to become an active bona fide member of the Kentucky State Guards, and to enlist in Captain 's company of, known as (. . . . Company, regiment of Kentucky State Guard), declare that I am a resident of the State of Kentucky and the county of; that I am years of age; that my occupation is that of; that I do not now belong to any other organization in the Kentucky State Guards, nor have I ever been discharged from the State Guard for disability, or by sentence of a court martial, and that I know of no

impediment to my becoming a member of the State Guard according to law. And I solemnly promise and agree that I will honestly and faithfully serve the State of Kentucky, and that I will do my utmost to support the Constitution and the laws of the United States and of the State of Kentucky against all violence of whatsoever kind or description; and I further declare that I will well and truly execute and obey the lawful orders of all officers legally placed over me when on duty. I further declare that I have done military service as follows

.....

“Signed and acknowledged before me at, in the county of, State of Kentucky, this day of,; and in further pursuance of the authority vested in me by paragraph, of special orders No., dated the day of,, from the Adjutant General’s office, I have this day mustered the said into the State Guard service in the company aforesaid for the period of years.

.....

.....

“Mustering Officer.”

This paper must be executed in duplicate, one copy to be retained in the company records, the other forwarded at once to the Adjutant General of the State.

After the original enlistment and organization of the company, recruits for the company may be enlisted by such officer as the Governor may, by his order, direct.

§ 2. That section two thousand six hundred and seventy of the Kentucky Statutes be amended and re-enacted ^{How organ-} ^{ized.} so that it will read as follows:

“Section two thousand six hundred and seventy. The Governor shall, when practicable, organize the Kentucky State Guards into regiments and battalions; each regiment shall consist of not less than eight nor more than twelve companies, and shall have a colonel, a lieutenant-colonel and a major for each battalion of not less than three companies. The normal battalion organization shall contain four companies. (Whenever the strength of the Guard will permit it the Governor may organize it into a brigade or brigades, with the usual and necessary officers and staff, corresponding to the officers and staff of brigade organizations in the United States Army. Such officers and staff to be elected and appointed as provided with reference to other officers of the State Guard.)

When combined in regimental or battalion organization companies shall be designated by a particular letter of the alphabet, and in the original organization shall be lettered according to the rank of captains, but shall thereafter retain the letter first assigned, without reference to subsequent changes in the rank of captains. In addition to the numerical designation, any regiment may retain its distinctive name. Two thousand six hundred and seventy A.

The Cadet Battalion of the Agricultural and Mechanical College of Kentucky is hereby made and created an honorary organization of the Kentucky State Guard. Whenever said Cadet Battalion or any company thereof of not less than fifty-one men, rank and file, shall volunteer for any duty of the State Guard, the Governor shall have the power to assign and order said battalion or com-

pany to the execution of such duty as if it were a part of the regularly enlisted State Guard.

Whenever any member or members of said Cadet Battalion shall volunteer to any commanding officer of any company, battalion or regiment of the Guard for any duty of such Guard, such commanding officer shall have the power to assign and order such member or members to the execution of such duty, the same as if regularly enlisted in such company, battalion or regiment. Each individual member of said Cadet Battalion, who volunteers for any duty as herein provided, and each member of said battalion, or any company thereof, which volunteers for any such duty shall sign, in duplicate, a paper showing that he has volunteered for such duty, but no person shall be allowed to volunteer for any such duty except such persons as are permitted by law to enlist in the Kentucky State Guard. Said paper shall be signed in the presence of the officer to whom said battalion, company or individual member thereof shall report for duty, and a copy thereof shall be immediately forwarded to the Adjutant General of the State and the other copy retained by said officer. Thereupon said Cadet Battalion, company or individual member thereof shall, for the purpose of such duty, be subject to all the laws, rules, regulations, privileges, rights and compensation of the regularly enlisted Kentucky State Guard."

Powers and
duties of the
Governor and
Adjutant-Gen-
eral.

§ 3. Amend section two thousand six hundred and seventy-seven of the Kentucky Statutes, Carroll's one thousand nine hundred and three edition, so it will read as follows:

"§ Two thousand six hundred and seventy-seven. Officers on the military staff of the Governor shall be removable at his pleasure; but shall be appointed for a term of four years, and all other officers shall be elected or appointed, as the case may be, for a term

of three years; and in the event of the re-election or re-appointment of an officer to the same office at the expiration of his term, his rank shall date from the day of his first election or appointment. Seniority in the rank of officers of the same grade shall be determined by the length of continuous service in such grade; the longest in service being senior: Provided, That where an officer of the Guard is temporarily absent from duty in the Guard by reason of serving, with the same or a higher rank, in the Volunteer forces of Kentucky or of the United States in any war, either in the past or hereafter, and said officer, upon being honorably discharged from service with such volunteer forces, forthwith returns to duty in the Kentucky State Guard and is commissioned in the same rank which he held before going into such volunteer forces, his service in such volunteer forces shall not be deemed to have interrupted his service in the Guard and his rank shall be the same as if he had not been absent from duty in the State Guard during his period of service in such volunteer forces.

“§ Two thousand six hundred and seventy-seven A. There shall be kept in the office of the Adjutant General a book or other proper record upon which shall be kept the names of certain officers, as hereinafter provided, to be known as the ‘Unassigned Officers of the Kentucky State Guard.’ Any officer of the Kentucky State Guard, having served honorably therein for at least three years, and whose company or other command has been, or is about to be, mustered out, or who, for any other reason, is without any active command or position in the Guard, or who may desire to retire from regular service in the State Guard, may apply to the Adjutant General that he be relieved of regular participation in duties of the Guard and that he be re-

tained in the service thereof with his rank as a commissioned officer. He may file with his application a statement of his reasons for his request and such recommendations and endorsements of other officers as he may wish. If the Adjutant General be of opinion that the applicant has been a good and efficient officer and that the request is otherwise meritorious, he may place the name of the applicant upon the list of unassigned officers above provided for, together with the age, address, rank, date of commission and the last active command or other position of the applicant and the date of his last active or regular service in the State Guard. Said applicant shall have the right, at any time, to have his name stricken from said list and the Adjutant General, shall, at any time, have the right to strike the name of such applicant from said list, but shall endorse the reason therefor on said record opposite the name of such officer. His commission shall expire whenever his name is stricken from said list.

“The officers thus placed upon the unassigned list, and not stricken off, shall be subject, at any time, to any special or temporary duty or active service to which the Governor may assign them. They shall remain in commission with the same rank as when placed on said unassigned list, and whenever any such unassigned officer shall be assigned to any special or temporary duty or active service, or shall re-enter the regular duty and service of the State Guard with the same rank as when placed on the unassigned list, his seniority shall be determined as of the date he was placed on said list.

“Officers of the Cadet Battalion of the Agricultural and Mechanical College of Kentucky, of not less than two years’ training as officers and not less than three years’ military training in said college, may, upon the recommendation of the president of said college and the

officer having charge of said battalion, be placed upon such unassigned list and shall have the same rights and be subject to the same duties as other officers placed thereon. Officers placed upon such list, as herein provided, shall be relieved of all duties except as herein provided. They shall receive no pay for any duty except as provided with reference to other officers of the Kentucky State Guard when on active duty."

Became a law March 24, 1906, without the approval of Governor.

CHAPTER 154.

AN ACT to amend and re-enact section fifty-four of an act, entitled "An act concerning the militia of the Commonwealth of Kentucky," approved March thirteenth, one thousand eight hundred and ninety-three, and amendatory acts thereto, being section two thousand seven hundred and five of the Kentucky Statutes.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section fifty-four of an act, entitled "An act concerning the militia of the Commonwealth of Kentucky," approved March thirteenth, one thousand eight hundred and ninety-three, and amendatory acts thereto, and being section two thousand seven hundred and five, Kentucky Statutes, be, and the same is hereby, amended and re-enacted so as to read as follows:

"The Adjutant General shall be furnished a suitable office in some of the public buildings at the capital of the Commonwealth, and shall, in addition to his other duties, under the direction of the Governor, collect moneys that may be due the Commonwealth on account of war claims for arms and supplies furnished by the State to the United States on account of the late war and the Civil War. He shall receive an annual salary

Adjutant's
duties—salary—
ordnance ser-
geant.

of two thousand dollars for all services imposed on him by law, to be paid monthly out of the Treasury, and shall appoint one attendant at the State Arsenal with the rank of ordnance sergeant, who shall, under the direction of the Adjutant General, take proper care of the arms and State property kept therein, and who shall receive an annual salary of six hundred dollars, to be paid in like manner as the Adjutant General. And in addition to said annual salary of six hundred dollars, to be so paid, said ordnance sergeant shall be paid two hundred dollars, in equal monthly installments, out of the State military fund, appropriated by section two thousand seven hundred and four, and said sum of two hundred dollars shall not be a charge upon the State Treasury. An assistant Adjutant General shall receive an annual salary of twelve hundred dollars, to be paid in like manner as the Adjutant General. The Judge Advocate General shall receive for his services, as from time to time required, a reasonable compensation, to be fixed by the Adjutant General and approved by the Governor, and paid out of the Treasury on warrant of the Auditor of Public Accounts, upon duplicate accounts certified by the Adjutant General and countersigned by the Governor.

Assistant ad-
jutant general
—judge advo-
cate general—
—salaries.

“Other officers and men of the State Guard, when employed in active service, except as hereinafter provided, shall receive pay as follows: Colonels, three dollars; lieutenant colonels, two dollars and seventy-five cents; majors, two dollars and fifty cents; captains, two dollars and twenty-five cents; first lieutenants, two dollars; second lieutenants, two dollars; sergeants of and above the grade of first, two dollars; other sergeants and corporals, one dollar and seventy-five cents; and privates, one dollar and fifty cents per day, the same to be paid out of the Treasury on warrant of the Aud-

itor of Public Accounts, upon company or individual pay-rolls as necessity may require, accompanied by copies or certificates of the orders bearing on the case, certified by the Adjutant General and approved by the Governor by his own signature: Provided, That the above mentioned commissioned officers, when employed in active service with troops also in active service under order of the Governor, shall receive the same pay per day as officers of corresponding grades of the United States Army, the same to be paid in the same way as hereinbefore provided with reference to pay of officers and enlisted men.

“Each officer and each enlisted man shall also be entitled to one ration per day, and forage when mounted, the ration and forage to be the same as in the Army of the United States, or commuted at the actual cost thereof or of subsistence.”

Became a law without approval of Governor March 24, 1906.

CHAPTER 155.

AN ACT to amend section forty-seven of an act, entitled “An act providing for the creation and regulation of private corporations,” which became a law April fifth, one thousand eight hundred and ninety-three, and which, as heretofore amended, has become, and now is, section five hundred and eighty-four of the edition of the Kentucky Statutes compiled and edited by John D. Carroll and issued in the year one thousand nine hundred and three.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section forty-seven of an act, entitled “An act providing for the creation and regulation of private corporations, ” which became a law on April fifth, one thousand eight hundred and ninety-three, and which, as heretofore amended, has become and now is section five

Amount of
deposits to be
kept on hand.

hundred and eighty-four of the edition of the Kentucky Statutes, compiled and edited by John D. Carroll, in the year one thousand nine hundred and three, be, and the same is hereby, amended by adding thereto the following words, to-wit:

“Provided, however, That any bank shall not be required to keep on hand more than ten per cent. of what are known as savings deposits, that is, deposits on which the depositor has not the right to check, except upon giving at least thirty days’ notice of his purpose to withdraw same,” so that the entire section, as amended, shall read as follows:

“Section five hundred and eighty-four. Deposits—amount to be kept on Hand.—Each bank shall keep on hand at all times at least fifteen per cent. of its total deposits; and in cities with a population of over fifty thousand at least twenty-five per cent. of its total deposits; one-third of which reserve shall be in money, and the balance may be in funds, payable on demand, deposited in other banks: Provided, however, That any bank shall not be required to keep on hand more than ten per cent. of what are known as savings deposits, that is, deposits on which the depositor has not the right to check except upon giving at least thirty days’ notice of his purpose to withdraw same.”

§ 2. This act to take effect and be in force from and after its passage, as by Constitution authorized.

Became a law March 24, 1906, without approval of Governor.

CHAPTER 156.

AN ACT to amend sections two thousand two hundred and forty-one, two thousand two hundred and forty-two, and two thousand two hundred and forty-three, and repealing and providing a substitute for section two thousand two hundred and forty-seven of the Kentucky Statutes, compiled and edited by John D. Carroll and issued in the year one thousand nine hundred and three, said sections being a part of article one, chapter seventy-four, of the Kentucky Statutes, and entitled "Juries."

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. That section two thousand two hundred and forty-one of the Kentucky Statutes, compiled and edited by John D. Carroll and issued in the year one thousand nine hundred and three, be, and the same is hereby, amended and re-enacted by striking out the words, "one hundred and twenty-five;" and by striking out the words, "two hundred" and inserting in lieu thereof the words, "one hundred and fifty;" and by striking out the words, "two hundred and fifty," and inserting in lieu thereof the words, "one hundred and fifty;" and by striking out the words, "three hundred and fifty" and inserting in lieu thereof "three hundred;" by striking out the words, "Each name so selected they shall write, in plain handwriting, on a small slip of paper, each slip being as near the same size and appearance as practicable; and each slip with the name thereon," and adding and inserting in lieu thereof the words, "In counties having circuit courts of continuous sessions, wherein part of the sessions are authorized to be held in a city of the second class, not the county seat of the county, the court shall have a separate drum or wheel case for use at such county seat, and commissioners shall be appointed as herein provided, who

Selection of
juries—commis-
sioners—quali-
fication—jury
wheel, etc.

shall select not less than one hundred and twenty-five nor more than one hundred and fifty of such names. They shall write each name, and in counties having cities of the first, second or third classes, the address of the person selected, in plain handwriting, on a small slip of paper, each slip being as near the same size and appearance as practicable, and each slip with the name, and, when provided herein, the address written thereon;" and by striking out the word "twenty" and inserting in lieu thereof the words, "twenty-four," and by again striking out the word "twenty" and inserting in lieu thereof the words, "twenty-four;" and by striking out the word "thirty" and inserting in lieu thereof the words, "not less than thirty nor more than thirty-six;" by striking out the words, "Circuit courts divided into branches shall have one commissioner for each division requiring the service of a jury therein, to be appointed and qualified by the judge thereof; and said commissioners so appointed in such courts shall act jointly in the selection of jurors and juries in the manner above provided for each division of said circuit court wherein the services of a jury are required, and each of such divisions of said court shall have a separate drum or wheel case, which said commissioners shall use in making up the juries and selecting jurors in the manner above provided for said divisions respectively;" and inserting in lieu thereof the words, "Circuit courts divided into two divisions shall have two commissioners for each division requiring the services of a jury therein, and circuit courts divided into more than two divisions shall have one commissioner for each division requiring the services of a jury therein, to be appointed and qualified by the judge thereof. Circuit courts having two divisions shall have but one drum or wheel case, and circuit courts having more than two divisions shall have

a separate drum or wheel case for each division, which said commissioners shall use in making up the juries and selecting jurors in the manner above provided for said divisions respectively," so that said section two thousand two hundred and forty-one, when amended and reenacted, shall read as follows:

§ 2241. The circuit judge of each county shall, at the first regular term of circuit court therein, after this act takes effect, and annually thereafter, appoint three intelligent and discreet housekeepers of the county over twenty-one years of age, resident in different portions of the county, and having no action in court requiring the intervention of a jury, as jury commissioners for one year, who shall be sworn in open court to faithfully discharge their duty. They shall hold their meetings in some room to be designated by the judge; and, while engaged in making the lists of juries and selecting the names, writing and depositing or drawing them from the drum or wheel case, no person shall be permitted in said room with them.

They shall take the last returned assessor's book for the county, and from it shall carefully select from the intelligent, sober, discreet and impartial citizens, resident housekeepers in different portions of the county, over twenty-one years of age, the following number of names of such persons, to-wit:

In counties having a population of ten thousand or less, not less than one hundred and twenty-five, nor more than one hundred and fifty; in counties having a population of more than ten thousand, and not exceeding twenty thousand, not less than one hundred and fifty, nor more than three hundred; in counties having a population exceeding twenty thousand, and not exceeding fifty thousand, not less than five hundred, nor

more than six hundred; in counties having a population exceeding fifty thousand and not exceeding one hundred thousand, one thousand; and in counties having a population exceeding one hundred thousand, and its circuit court divided into branches, two thousand for each division of the court requiring the services of a jury.

In counties having circuit courts of continuous sessions, wherein part of the sessions are authorized to be held in a city of the second class, not the county seat of the county, the court shall have a separate drum or wheel case for use at such county seat, and commissioners shall be appointed, as herein provided, who shall select not less than one hundred and twenty-five nor more than one hundred and fifty of such names.

They shall write each name, and in counties having cities of the first, second or third classes, the address of the person so selected, in plain handwriting, on a small slip of paper, each slip being as near the same size and appearance as practicable; and each slip with the name, and, when provided herein, the address, written thereon, shall be by them enclosed in a small case, made of paper or other material and deposited, unsealed, in the revolving drum or wheel case hereinafter provided for; but upon depositing any of said slips in said drum or wheel case, they shall carefully examine its contents, and remove therefrom and destroy any slips found therein. When said slips have been deposited in said drum or wheel case, it shall be locked and revolved, or so shaken as to thoroughly mix said slips; then it shall be unlocked, and they shall draw therefrom a sufficient number of names to procure twenty-four persons, qualified as hereinafter provided, to act as grand jurors; and if, in doing this, the name of any person not qualified to act as grand juror is drawn, the same shall be

returned to the drum or wheel case. Said names shall be drawn one by one, and only the names of those qualified shall be recorded on paper until the twenty-four are secured; and said lists shall be certified, signed and inclosed by them in an envelope made of good paper, and it shall be sealed, and their names written across the seal thereof, and directed to the judge of the circuit court, adding the words, "criminal division," when said circuit court is divided into branches, and endorsed, "A list of the grand jury for the circuit court, to be held in the month of, in the year, " adding the words, "criminal division" after the words "circuit court," when there are branches of the circuit court, from which list the next grand jury for said county shall be impaneled as hereinafter directed. After completing the list of grand jurors, they shall lock said drum or wheel case and revolve or shake it so as to thoroughly mix the slips remaining therein, and then unlock the same and draw therefrom, one by one, the names of not less than thirty nor more than thirty-six persons, as the judge of the court may direct, and record the same upon paper as drawn, which, in like manner, shall be certified, signed and inclosed by them in an envelope made of good paper, and it shall be sealed, and their names written across the seal thereof, and directed to the judge of the circuit court, adding the name of the division of said court for which said list of jurors is selected, when such court is divided into branches, and indorsed: "A list of the petit jury for the circuit court, to be held in the month of, in the year, " adding the name of the division court for which said jury is selected, in cases when the circuit court is divided into branches, from which list the next petit jury for said county in

said court shall be selected and impaneled as hereinafter directed. The slips of paper upon which are written the names of persons placed by said commissioners upon the lists of grand and petit jurors shall be destroyed by the commissioners as soon as the names are recorded on said lists. Circuit courts divided into two divisions shall have two commissioners for each division requiring the services of a jury therein, and circuit courts divided into more than two divisions shall have one commissioner for each division requiring the services of a jury therein, to be appointed and qualified by the judge thereof.

Circuit courts having two divisions shall have but one drum or wheel case, and circuit courts having more than two divisions shall have a separate drum or wheel case for each division, which said commissioners shall use in making up the juries and selecting jurors in the manner above provided for said divisions respectively; but no grand jury list shall be made or grand jurors drawn by said commissioners, or any one else, for any other than the criminal division of a circuit court having branches.

When the commissioners have completed the list of jurors, they shall lock the drum or wheel case containing the remaining names, and deliver it and the key thereto, said sealed list or lists, and all slip cases not used, to the judge of the circuit court for which said jurors are selected, who shall deliver them, except the key, to the circuit court clerk in open court, and at the time administer to him and his deputies the following oath, to-wit: "You do solemnly swear that you will not open this drum or wheel case, except in open court, under the direction of the judge of this court, and that you will not open the envelopes containing the list of petit (or grand and petit juries, as the case may be), for the

session of this court to be held in the month of, in the year of, until the time fixed by law; that you will not, directly or indirectly, converse with any one selected as a petit juror concerning any suit for trial in this court at its next term, unless by leave of court." Should the clerk subsequently, in vacation, appoint a deputy, he shall administer to him a like oath; and if the clerk or any other person, except as herein provided, shall open or unlock or break into, or in any way willfully injure the wheel or drum, or lock thereof, or, except as herein provided, shall willfully open or break the seal of the envelopes containing the jury list or lists, the person so offending shall be guilty of felony, and punished by confinement in the penitentiary for not less than one nor more than five years.

§ 2. That section two thousand two hundred and forty-two of the Kentucky Statutes be, and the same is hereby, amended and re-enacted by striking out the words, "two days, except in counties having a population of over fifty thousand and not exceeding one hundred thousand, they may remain in session three days, and in counties having a population of more than one hundred thousand, they may remain in session five days," and in lieu thereof inserting the words, "five days, except that in counties having a population of over fifty thousand, they may remain in session ten days," so that said section two thousand two hundred and forty-two, when amended and re-enacted, shall read as follows:

§ 2242. The commissioners shall remain in session not longer than five days, except that in counties having a population of over fifty thousand, they may remain in session ten days, and shall each receive for his services two dollars per day for the time actually engaged, the claim for which shall be certified by the judge appointing him and paid by the State Treasurer upon the

Duties of
commissioners.

voucher of the Auditor of State. If, for any cause, either of the persons selected as a commissioner can not serve, or, having commenced, can not complete his labors, the judge appointing him may appoint another person of like qualifications in his place. If, at any time, it becomes apparent to the judge of any court that the names in the drum or wheel case for said court will be exhausted before the next annual selection of commissioners, the judge, by an order entered of record, shall reconvene the commissioners, who shall select and place in said drum or wheel case, as hereinbefore provided, the number of names of qualified grand and petit jurors stated in the order of the judge re-convening them, and the judge may, if he deem it necessary, require by an order of court the attendance of one of said commissioners at the time that the judge shall make up the lists of juries for his court, as hereinafter provided. Neither of them shall be appointed for the next year.

Judge, duties
of.

§ 3. That section two thousand two hundred and forty-three of the Kentucky Statutes be, and the same is hereby, amended and re-enacted by inserting after the words, "circuit court" the words, "of circuit courts having terms;" by striking out the words, "or in cases of courts having continuous sessions, during the first week of each month that the court is in session, within one year from the first of the month in which said commissioners were appointed," by inserting after the word "shall," the words, "in open court;" by striking out the word "twenty" wherever it appears in said section and inserting in lieu thereof the words, "twenty-four;" by striking out the word "thirty" where it first appears in said section and inserting in lieu thereof the words, "not less than thirty nor more than thirty-six;" by adding and inserting after the words, "sign it," the words,

“in courts having continuous sessions the judge shall, in open court, on Monday next before the Monday upon which they shall be summoned to appear, draw from said drum or wheel case a sufficient number of names to procure twenty-four persons, in the discretion of the judge, qualified as hereinafter prescribed, to act as grand jurors, and record the names of the twenty-four, qualified upon paper, and certify and sign it; and in such courts the judge shall, in open court, every two weeks, on Monday next before the Monday upon which they shall be summoned to appear, draw from the drum or wheel case the names of not less than thirty nor more than thirty-six persons, in the discretion of the judge to act as petit jurors, record their names on paper, certify and sign it. The names of all persons drawn as grand and petit jurors shall be publicly announced, when drawn, and entered of record in the order drawn;” by striking out the words, “and he,” and inserting in lieu thereof the words, “the judge;” by adding and inserting after the word “term” the words, “and in courts having continuous sessions, the weeks;” by striking out the words, “and from the list of not less than thirty nor more than thirty-six names the next petit jury shall be drawn as hereinafter directed,” and in lieu thereof inserting the words, “and from the list of not less than thirty nor more than thirty-six names not less than twenty-four nor more than thirty jurors shall be selected, in the discretion of the judge, who shall constitute the regular panel of the next petit jury;” by striking out the words, “the judge when he draws the jury shall not permit any one to see any name, nor shall he divulge the name of any person drawn on any jury, except that the judge may require one of the commissioners to attend and assist him when he draws the jury and makes the list, if he deems it necessary;” by adding to said section at the

and thereof the words, "sessions of a court having continuous sessions, held at the county seat of a county in which there is a city of the second class at which part of its sessions are authorized to be held, shall be deemed terms of court within the meaning of this section. In circuit courts having continuous sessions and more than one judge, if the judge of any division be absent from the court, or can not attend upon the day provided for the drawing of names for juries, any judge of any division of said court may attend and draw the names for such juries in the manner above provided, and in circuit courts having continuous sessions and only one judge, if such judge be absent from the court, or can not attend upon the day provided for the drawing of names for juries, he shall draw the names for the juries as herein provided upon the first day thereafter upon which he shall attend. Any special judge, presiding at a term of court at which the regular judge is absent, or over any division of a circuit court having continuous sessions, may draw the names for said juries in the manner above provided," so that said section, when amended and re-enacted, shall read as follows:

§ 2243. At each term of circuit court, of circuit courts having terms, within one year after the commencement of that at which said commissioners were appointed, the judge of the court shall, in open court, draw from said drum or wheel case a sufficient number of names to procure the names of twenty-four persons qualified as hereinafter prescribed, to act as grand jurors, and record the names of the twenty-four qualified upon paper, and certify and sign it, and shall also, after having locked and revolved or shaken said drum or wheel case, re-open it and draw therefrom the names of not less than thirty nor more than thirty-six persons, in

the discretion of the judge, to act as petit jurors, record their names on paper, certify and sign it.

In courts having continuous sessions the judge shall, in open court, on Monday next before the Monday upon which they shall be summoned to appear, draw from said drum or wheel case a sufficient number of names to procure twenty-four persons, qualified as hereinafter prescribed, to act as grand jurors, and record the names of the twenty-four qualified upon paper, and certify and sign it; and in such courts the judge shall, in open court, every two weeks, on Monday next before the Monday upon which they shall be summoned to appear, draw from the drum or wheel case the names of not less than thirty nor more than thirty-six persons to act as petit jurors, record their names on paper, certify and sign it. The names of all persons drawn as grand and petit jurors shall be publicly announced, when drawn, and entered of record in the order drawn. The judge shall place said lists in separate envelopes, of good paper, and seal and indorse them so as to show that the envelopes contained jury lists, and the month or term, and in courts having continuous sessions, the weeks and year said jurors are selected for and date of selection, and sign his name across the seal of each and deliver them to the clerk of his court at the same time administering to him and his deputies the oath above required of them; from the list of twenty-four names the next grand jury shall be drawn, and from the list of not less than thirty nor more than thirty-six names, not less than twenty-four nor more than thirty jurors shall be selected, in the discretion of the judge, who shall constitute the regular panel of the next petit jury. He shall destroy the slips on which are written the names placed on the lists as soon as said names are recorded on said

lists, and if, in drawing the twenty-four grand jurors, the name of a person not having the qualifications of a grand juror be drawn, it shall be forthwith returned to the drum or wheel case, and if at any drawing the name of a person temporarily disqualified is drawn, it shall be replaced in said wheel case or drum; but if the name of any person permanently disqualified is drawn, the slip on which it is written shall be destroyed. Immediately after the judge has drawn said names from said drum or wheel case, he shall lock the same and deliver it and the aforesaid lists to the clerk as above directed. Sessions of a court having continuous sessions held at the county seat of a county in which there is a city of the second class at which part of its sessions are authorized to be held, shall be deemed terms of court within the meaning of this section.

In circuit courts having continuous sessions and more than one judge, if the judge of any division be absent from the court, or can not attend upon the day provided for the drawing of names for juries, any judge of any divisions of said court may attend and draw names for such juries in the manner above provided, and in circuit courts having continuous sessions and only one judge, if such judge be absent from the court, or can not attend upon the day provided for the drawing of names for juries, he shall draw the names for the juries, as herein provided, upon the first day thereafter upon which he shall attend. Any special judge presiding at a term of court at which the regular judge is absent, or over any division of a circuit court having continuous sessions, may draw the names for said juries in the manner above provided.

Manner of selecting grand juries.

§ 4. That section two thousand two hundred and forty-seven of the Kentucky Statutes be, and the same

is hereby, repealed and in lieu thereof shall be inserted, and is hereby enacted, the following section:

§ 2247. At the time of selecting the grand jury from the list of names drawn from the drum or wheel case for that purpose, if there shall be excused by the court, for good cause, a sufficient number of those drawn to serve as jurors to exhaust the list, without securing therefrom the full number of grand jurors required, the judge shall draw from the drum or wheel case the names of a sufficient number of persons to act as jurors to complete the list and the jurors so drawn shall be summoned by the sheriff forthwith, and from those so drawn and summoned the requisite number of jurors shall be selected in the order in which their names shall appear upon the list, and if those so drawn and summoned be likewise excused, the judge shall draw again from the drum or wheel case a sufficient number to supply their place, and so on until the number required is obtained: Provided, That if the vacancies to be supplied do not exceed three, the judge may, in his discretion, direct the sheriff to summon bystanders to supply the vacancies.

At the time of selecting the petit jurors from the list of names drawn from the drum or wheel case for that purpose, if there shall fail to attend, or there shall be excused by the court, for good cause, such a number as will not leave the number of jurors required, the judge shall draw from the drum or wheel case double the number of names to supply the places of such as are excused or fail to attend, and the jurors so drawn shall be summoned by the sheriff, and if any of those so drawn and summoned be likewise excused or fail to attend, the judge shall again draw from the drum or wheel case double the number of names to supply their places, and so on until the requisite number is obtained, and if, at any time during the term, it becomes necessary

to supply one or more jurors, double the number of names necessary for supplying their places shall be drawn from the drum or wheel case and summoned by the sheriff: Provided, That when the number of vacancies does not exceed three, the judge may direct the sheriff to summon bystanders to supply the vacancies.

If in any civil cause or proceeding called for trial, the panel shall be exhausted by challenge, the judge may supply such jurors by drawing from the drum or wheel case, or may direct the sheriff to summon, for the trial of that cause, not exceeding three bystanders to fill such vacancies.

If, in any criminal or penal cause or proceeding called for trial, the panel shall be exhausted by challenge, the judge may supply such jurors by drawing from the drum or wheel case, or may direct the sheriff to summon for the trial of that cause any number of bystanders or persons to fill such vacancies.

In drawing names from the drum or wheel case to fill vacancies, both in the grand and petit jurors, as provided herein, the judge shall draw such names from the drum or wheel case in open court.

If a juror drawn from the drum or wheel case has served in any circuit court on the regular panel within twelve months, such service shall be ground for challenge for cause; if a juror is summoned as a bystander, after having within twelve months served on any jury in any circuit court as a bystander, such service shall be ground for challenge for cause; and if the name of a juror does not appear on the last returned assessor's book for the county, it shall be a ground for challenge for cause.

Became a law March 24, 1906, without approval of Governor.

RESOLUTIONS.

NO. 1.

RESOLUTION appropriating money to pay for repairing and re-covering desks of members in hall of House of Representatives.

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

§ 1. That the sum of sixty-eight dollars and seventy-five cents is hereby appropriated out of any money in the Treasury not otherwise appropriated to pay for repairing and re-covering the desks of the members of the House, said sum to be paid by the Auditor on the warrant of the chief clerk of the House of Representatives, who will pay over said sum to the person or persons entitled to same.

§ 2. As the work has already been done, and it is but just that it be paid for promptly, an emergency is declared to exist and this resolution shall take effect from and after its adoption.

Approved January 30, 1906.

NO. 2.

RESOLUTION providing for furnishing copies of Kentucky Statutes and Codes of Practice to chairmen of several committees of Senate and House, and the Official Manual of Kentucky to the members of the General Assembly and certain officials. Joint resolution.

WHEREAS, It has heretofore been a custom for the General Assembly of the State of Kentucky to furnish the chairman of each of the standing committees of the House and Senate with a copy, each, of the Kentucky

Statutes and Codes of Practice for their use during the session of said body; therefore,

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

§ 1. That the State Librarian be, and is hereby directed to furnish the chairman of each of the standing committees of the House and Senate with a copy; each, of the latest edition of the Kentucky Statutes and Codes of Practice, and Acts of the one thousand nine hundred and four Legislature, for the use during the sessions of said body, same to remain the property of the State of Kentucky and to be returned to the State Librarian at the end of the session.

§ 2. That the State Librarian is hereby further authorized and directed to purchase, at not exceeding one dollar per copy, four hundred copies of the book, entitled "Official Manual," for use of the courts, State and county officials and members of the General Assembly of Kentucky. The Librarian will furnish the members of the General Assembly and such officials thereof as may be designated by the presiding officers of the respective houses a copy of each of the same and will furnish the State officials with copies thereof and send a copy thereof to the clerk of the county court of each county in the State to be kept in his office. The Librarian will furnish to the librarian of each State and territory in the Union a copy of said book in exchange for similar books from the said States and territories, and a copy to the Librarian of Congress. .

§ 3. That the Librarian be, and is hereby, further directed to furnish each member of the House and Senate one hundred and fifty copies of the Governor's message to the General Assembly of Kentucky, in pamphlet form, single wrappers for mailing, in postpaid wrappers; also

have printed on the wrapper of each copy the name of each member according to the quota of copies.

§ 4. It being necessary that the officials should have the books herein provided for, an emergency is declared, and this resolution shall be in force upon its approval by the Governor.

Approved February 14, 1906.

NO. 3.

RESOLUTION providing for the payment of expenses of the Revenue Commission and its secretary.

WHEREAS, Pursuant to a resolution passed at the last regular session of the Senate, the president of the Senate appointed J. W. Cammack, G. W. Hickman, Laban Phelps, W. H. Cox and W. W. Booles as a commission for the purpose of studying the revenue laws of Kentucky and the revenue laws of other States, and to compare the different systems in use and to recommend to the General Assembly such change of system of taxation, or amendments to our present system, as upon investigation and study they should believe to be necessary, and to report their information upon said subject and their recommendations at the beginning of the session of this General Assembly; and said commission, pursuant to said resolution, elected C. M. Lewis to be their secretary, to be paid the sum of four dollars per day while in actual attendance upon said commission, in which attendance he was during twenty-six days; and,

WHEREAS, Said commission did at their own expense make said investigation and study of the revenue system of this State, and the other States of the Union, and did procure copies of the revenue laws of other States and studied same in comparison with said laws

in this State, and did hold public meetings in many different portions of this State for the purpose of hearing citizens of all pursuits, express their views of the needs of this State, in the matter of our revenue laws, and at which said meetings, while some of said members were unable to attend all of same, there was always a majority of said commission in attendance, and that said commission did prepare and have introduced a bill containing their recommendations; and,

WHEREAS, The said commission and secretary, in discharge of their said duties, did incur the necessary and actual expenses of travel, board and payment of stenographers, expended by the members of said commission and said secretary as follows, viz.: By J. W. Cammack, \$171.50; by G. W. Hickman, \$188.65; by Laban Phelps, \$112.75; by W. H. Cox, \$99.86; by W. W. Booles, \$125.00; by C. M. Lewis, secretary (per diem and expenses), \$161.85; therefore,

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

§ 1. That the sum of one hundred and seventy-one dollars and fifty cents be, and the same is hereby, appropriated to said J. W. Cammack; and the sum of one hundred and eighty-eight dollars and sixty-five cents be, and the same is hereby, appropriated to said G. W. Hickman; and the sum of one hundred and twelve dollars and seventy-five cents be, and the same is hereby, appropriated to said Laban Phelps; and the sum of ninety-nine dollars and eighty-six cents be, and the same is hereby, appropriated to said W. H. Cox; and the sum of one hundred and twenty-five dollars be, and the same is hereby, appropriated to said W. W. Booles; and the sum of one hundred and sixty-one dollars and eighty-five cents be, and the same is hereby, appropriated to

said C. M. Lewis, to reimburse the said J. W. Cammack, G. W. Hickman, Laban Phelps, W. H. Cox, W. W. Booles and C. M. Lewis for the expenditures made by them as above set out, and the Auditor of Public Accounts is hereby directed to draw his warrants upon the Treasurer for said sums, payable to the order of said persons as above set out.

§ 2. WHEREAS, Said expenditures were made by the members of said commission and by said secretary from their own private funds; and,

WHEREAS, They should be immediately reimbursed, an emergency is hereby declared to exist, and this resolution shall take effect and be in full force from and after its approval by the Governor.

Approved February 14, 1906.

NO. 4.

RESOLUTION providing for the appointment of three delegates to represent the State of Kentucky at Washington in a congress of delegates to meet for the purpose of securing uniform laws in the several States upon divorce, and providing for the payment of the expenses of such delegates.

Whereas, By his message of the General Assembly on the twenty-second day of January, one thousand nine hundred and six, the Governor of this Commonwealth has directed attention to the advantage to the State of Kentucky in being represented in the Congress of Delegates chosen to represent the several States of the United States, which will meet on the nineteenth of February, one thousand nine hundred and six, for the purpose of securing a uniform law upon divorce in the several States of the United States; and,

WHEREAS, Many of the States of the United States have heretofore appointed delegates, and a provisional

committee of such delegates have heretofore met and made arrangements for such meeting, and do request that the delegates of each State shall furnish in advance of such congress a brief digest of the statute laws of each State to the delegates; therefore,

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

1. That the presiding officer of each branch of the General Assembly shall be empowered to appoint from the membership of such branch one delegate to attend said meeting or Congress of Delegates, to meet in the city of Washington, February nineteenth, one thousand nine hundred and six, and the Governor of this Commonwealth shall appoint one delegate to represent the State at large in said congress, and that said delegates so appointed shall attend and represent the State of Kentucky in said congress.

Be it further resolved, That it shall be the duty of said delegates, so soon as they may after their appointment, cause to be briefly digested the existing statutes of the State of Kentucky upon the subject of divorce and furnish copies thereof in accordance with the request of the provisional committee of said congress.

The expenses of said delegates in the discharge of their duties as such shall be paid by the Treasurer out of any funds not otherwise appropriated, upon warrant of the Auditor; and the Auditor is hereby directed to draw his warrant therefor when the account of such expenses shall be presented to him approved by the Governor.

Approved March 9, 1906.

NO. 5.

RESOLUTION for the benefit of John Dean.

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

§ 1. That the sum of \$2.00 per day be, and is hereby, appropriated and allowed John Dean for services in carrying the record books for the clerks of the Senate and House of Representatives to and from the offices of said clerks during the present session.

§ 2. WHEREAS, Said Dean needs the wages due him for this labor, as it is earned for his support, an emergency exists and this resolution shall take effect upon its adoption.

Approved March 15, 1906.

NO. 6.

RESOLUTION for the benefit of the Custodian of Public Buildings.

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

§ 1. That the Custodian of Public Buildings be, and he is hereby, authorized and empowered to employ such assistants as are necessary, at not exceeding four dollars per day, during the present session of the General Assembly, to keep fire in the Capitol furnace, and the back Capitol in good condition.

§ 2. The Auditor of Public Accounts is hereby authorized to draw his warrant in favor of said Custodian for said amount.

§ 3. There being no money on hand set apart to pay said expense, an emergency is declared to exist.

Approved March 19, 1906.

NO. 7.

RESOLUTION for the benefit of Essex Mosby.

WHEREAS, Essex Mosby has, during the present session of the General Assembly, furnished sulphur water to the members, has provided clean towels in the wash rooms, and has attended the sessions of the various committees, rendering service to them; therefore,

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

§ 1. That the sum of sixty dollars be, and the same is hereby, allowed to the said Essex Mosby, payable out of any sum in the Treasury not otherwise appropriated, upon the certificate of the clerk of each house, that the said service was rendered. Said amount to be in full of service for both houses, and to be paid as a contingent expense of the General Assembly.

§ 2. WHEREAS, The service has been rendered by said Mosby and he is entitled to his money, an emergency is declared to exist, and this resolution shall take effect upon its passage and approval.

Approved March 16, 1906.

NO. 8.

RESOLUTION for the benefit of the ministers of the Gospel of Frankfort.

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

§ 1. That the sum of three hundred dollars be, and the same is hereby, appropriated out of any funds in the Treasury not otherwise appropriated, to be paid to the

ministers of the gospel who have opened the sessions of the Senate and House with prayer during the present session.

§ 2. Said amount shall be paid to the clerk of the Senate, upon warrant of the Auditor upon the Treasurer, which warrant shall be drawn by the Auditor upon presentation to him of a duly certified copy of this resolution. Said amount shall be distributed by the clerk among the respective persons entitled thereto.

§ 3. WHEREAS, It is just and right that this compensation should be promptly paid, an emergency exists, and this resolution shall take effect from and after its adoption.

Approved March 16, 1906.

NO. 9.

RESOLUTION for the benefit of John H. Stuart.

WHEREAS, There is no provision under the law for paying the officers of the State Electoral College at its meetings every four years, and it has been customary for the Legislature to make provision for same after each recurring meeting of the college, as will be seen on page one hundred and fifty-eight, vol. one, Acts of one thousand eight hundred and eighty-one; page seven hundred and sixty-four, vol. one, Acts of one thousand eight hundred and eighty-five and one thousand eight hundred and eighty-six, and page three hundred and ninety-eight, Acts of one thousand nine hundred and two; and,

WHEREAS, John H. Stuart, of Frankfort, served as secretary of the said Kentucky Electoral College at its meeting in January, one thousand nine hundred and five, and received no pay for said services, therefore

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

§ 1. That the sum of fifteen dollars be allowed, to be paid out of any funds in the Treasury not otherwise appropriated, to John H. Stuart for his services as secretary of said Electoral College, rendered in the year 1905, and the Auditor of Public Accounts is hereby directed to draw his warrant on the State Treasurer for said sum.

Approved March 19, 1906.

NO. 10.

RESOLUTION for the benefit of Mc. J. Davis.

WHEREAS, Mc. J. Davis was the duly elected, qualified and acting sheriff of Christian county, Ky., for and during the years one thousand eight hundred and ninety-five, one thousand eight hundred and ninety-six and one thousand eight hundred and ninety-seven; and,

WHEREAS, As said sheriff he made certain sales of real estate in Christian county for State and county taxes, and bought said real estate in and for the Commonwealth of Kentucky; and,

WHEREAS, The then Auditor of Public Accounts of the Commonwealth of Kentucky refused to give said Davis credit for same on his settlement with the State, and required said Davis to pay said taxes; and

WHEREAS, Since said settlement of said Davis with the Auditor of Public Accounts, and since the payment of said taxes by said Davis, the taxes for which the land was bought in by the said Davis for the Commonwealth have been paid to the Commonwealth and into the Treasury thereof, and said land redeemed, amounting to about \$179.29; and

WHEREAS, No notice was given said Mc. J. Davis, sheriff of Christian county, of said payments of said taxes into the Treasury; and

WHEREAS, More than two years have elapsed since same was paid into the Treasury; therefore,

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

§ 1. That the Auditor of Public Accounts is authorized to re-open the settlement made by the Auditor of Public Accounts with Mc. J. Davis, sheriff of Christian county; and he is authorized to investigate the claim of said Mc. J. Davis, sheriff of Christian county, and hear such proof as said Mc. J. Davis shall offer, and if he finds that in said former settlement of Mc. J. Davis with the Auditor of Public Accounts said Davis was charged with taxes on certain property in Christian county, and that said taxes were paid by said Mc. J. Davis into the Treasury of the Commonwealth, and if he further finds that, since said time, said sum, or any part of it, has been collected by the Auditor's agent of Christian county, or any other collector of delinquent taxes, and paid into the Treasury, he is authorized to draw his warrant in favor of said Mc. J. Davis for such sum as may have been thus twice paid into the Treasury for taxes on said property.

Approved March 21, 1906.

NO. 11.

RESOLUTION authorizing the auditing and payment of a loan made to the State by the State National Bank of Frankfort, Kentucky.

WHEREAS, On the 1st day of September, one thousand eight hundred and ninety-eight, there were no funds in the Treasury of this Commonwealth that could be used by the Governor of the Commonwealth

for bringing back from Chickamauga and from Fortress Monroe to Kentucky the soldiers of this State, who were then sick at those two places; and,

WHEREAS, Hon. Wm. O. Bradley, then Governor of Kentucky, borrowed from the State National Bank the sum of \$3,000 for the purpose of bringing back to this State the sick soldiers and for the purpose of providing for them until they could be returned to their homes; and,

WHEREAS, There was no statute authorizing such an expenditure by the Governor of this State for such a purpose; and,

WHEREAS, The loan made to Wm. O. Bradley for the purpose above set out is evidenced by a note which reads as follows:

"1st of September, 1898. This certifies that at my request, as Governor of Kentucky, the State National Bank at Frankfort, Kentucky, has this day loaned the State of Kentucky \$3,000 at 6 per cent. interest from this day until paid, for the purpose of enabling the Governor to bring back to the State the sick soldiers from Kentucky and provide for them until they may be returned to their homes."

(Signed)

"WM. O. BRADLEY,

"As Governor of Ky.

"CHAS. E. HOGE,

"Surety."

AND, WHEREAS, The full sum of \$3,000 was not used by the Hon. Wm. O. Bradley for the purpose above set out, but the unused portion of said \$3,000 was credited on the note given by Wm. O. Bradley; and,

WHEREAS, There remains a balance of \$1,195.55 and interest still unpaid; and

WHEREAS, All of the facts relative to said note are fully set out in the official communication of Wm. O. Bradley to the General Assembly of Kentucky of date February 8th, 1899, which is hereto attached; therefore

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

§ 1. That the Governor of this Commonwealth is authorized to examine into the loan of \$3,000 to the State of Kentucky of the date of September 1, 1898, evidenced by the note a copy of which is set out in the preamble, and he is authorized to ascertain the unpaid balance of said note; and he is further authorized to draw his warrant upon the Auditor of Public Accounts for such amount as he finds due upon this note, and the Auditor of Public Accounts shall draw a warrant upon the Treasurer of this Commonwealth for such amount as the Governor finds due the State National Bank upon this loan.

Approved March 21, 1906.

NO. 12.

RESOLUTION providing for a commission to revise the laws governing the public printing, and directing them to report to next session of General Assembly and providing for their compensation.

Be it resolved by the House of Representatives of the Commonwealth, the Senate concurring, that:

WHEREAS, The public service of the Commonwealth is being impaired by reason of the fact that there is now no contractor for public printing, and from the further fact that the present law governing the contracting therefor is inadequate and ambiguous in its terms, as well as extortionate in its provisions for payments to the contractors; therefore

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

§ 1. That the Speaker of the House be, and he is hereby, directed to appoint three members of this House to act with three members to be appointed from the Senate by its president to act as commissioners for the purpose of revising the laws governing the public printing contract, which commissioners shall meet out of the session of their respective Houses, and shall make a report of their recommendations to the Governor of the Commonwealth, by him to be transmitted to the next session of this General Assembly.

Second. Said commissioners shall receive for their services \$5.00 per diem, and expenses incurred while in session, provided they shall not be in session in excess of thirty days, and the Auditor of Public Accounts is directed, upon the filing of itemized and certified accounts of such per diem and expenses, to draw his warrant upon the Treasurer for payment of same.

Third. The Board of Printing Commissioners are hereby directed to let a contract for such printing as may be required by the Commonwealth at their earliest convenience, under the law governing such contracts, such contract to be in force and effect until June 1, 1908.

Approved March 22, 1906.

NO. 13.

RESOLUTION for payment to the widow of the late Hon. J. W. McCain the pay and per diem which he would have received for attending the last extra session had he lived.

WHEREAS, Hon. J. W. McCain, late Representative of the Fifty-second Legislative District, died after the adjournment of the regular session, and prior to the meet-

ing of the extraordinary session of the last General Assembly; and,

WHEREAS, At said extraordinary session the General Assembly adopted a joint resolution expressing it as the will of the House and Senate that the per diem, salary, mileage and stationery that would have been paid said McCain, had he lived and attended said extraordinary session, should be paid to his surviving widow, and that same should be paid her; and,

WHEREAS, Same has not been paid; therefore,

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

That the Auditor of Public Accounts be, and he is hereby, authorized to draw his warrant on the Treasurer of the State, by the order of the clerk of the House of Representatives in favor of Mrs. Kate McCain, widow of said J. W. McCain, deceased, for the amount of money that would have been due said decedent had he lived and attended upon said extraordinary session during the time of its sitting, and same is to be paid out of any money not otherwise appropriated.

Became a law March 24, 1906.

NO. 14.

RESOLUTION for the benefit of Dr. Hugh L. Tobin's widow and children.

WHEREAS, Dr. Hugh L. Tobin, late physician at the Frankfort penitentiary, died on September fourteenth, one thousand nine hundred and five, several months before the expiration of the term of office for which he was elected; and,

WHEREAS, The said Tobin was a faithful and efficient

official, who devoted his entire time and attention to the discharge of his official duties; and,

WHEREAS, The said Tobin left a wife and nine children of tender years, who will be dependent on the efforts of their mother, it is the will of the Senate, the House of Representatives concurring, that five hundred dollars of the remainder of the salary that would have been due the said Tobin, had he lived until the expiration of his term of office, should be paid to his widow; therefore,

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

§ 1. That the Auditor of Public Accounts be, and he is hereby, directed to draw his warrant on the Treasurer, upon the certificate or order of the clerk of the Board of Prison Commissioners, in favor of Kate Tobin, the widow of Hugh L. Tobin, the sum of five hundred dollars as a part of the sum of money that would have been due her husband at the expiration of the term of office had he lived.

Became a law without the approval of the Governor March 24, 1906.

ACT

AND RESOLUTION OF

EXTRA CALLED SESSION.

AN ACT relating to revenue and taxation, providing for license taxes on compounded, rectified, adulterated or blended distilled spirits, known and designated as single-stamp spirits, and providing penalties for violations of its provisions.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

§ 1. Every corporation, association, company, co-partnership or individual engaged in this State in the business or occupation of compounding, rectifying, adulterating or blending distilled spirits, known and designated as single stamp spirits, shall pay to the Commonwealth of Kentucky a license tax of one and one-fourth cent upon every wine gallon of such compounded, rectified, blended or adulterated distilled spirits. Tax of one and one-quarter cents on each wine gallon.

§ 2. It shall be the duty of each corporation, association, company, co-partnership or individual engaged in this State in the business or occupation of compounding, rectifying, adulterating or blending distilled spirits, known and designated as single stamp spirits, to make and deliver to the Auditor of Public Accounts, on the thirtieth day of June, one thousand nine hundred and six (or within ten days thereafter), and at the end of each six months thereafter, a report sworn to, upon blanks to be furnished by the Auditor, stating the name, place of business and the number of Reports, when due.

wine gallons of compounded, rectified, adulterated or blended distilled spirits, known and designated as single stamp spirits, made during the six months then ended, and such other information as the Auditor may require, and at the same time pay into the State Treasury, through the Auditor, the amount of taxes due the State, as herein provided, imposed by the last preceding section.

Notice.

§ 3. Before any corporation, association, company, co-partnership or individual shall engage in the business or occupation of compounding, rectifying, adulterating or blending, in this State, the Auditor of Public Accounts shall be given notice of the intention of such corporation, association, company, co-partnership or individual to engage in such business or occupation. The notice shall contain the name and place of residence of such corporation, association, company, co-partnership or individual and the approximate number of wine gallons of such compounded, rectified, adulterated or blended spirits the applicant contemplates making prior to the first date at which he is required to report the number of gallons made to the Auditor of Public Accounts under this act.

Misdemeanor
—authority to
conduct busi-
ness.

§ 4. Upon receipt of such notice by the Auditor of Public Accounts, he shall issue to each applicant a certificate, showing that he has complied with this act. Any corporation, association, company, co-partnership or individual, who shall engage in the business of compounding, rectifying, adulterating or blending distilled spirits, known and designated as single stamp spirits, without first receiving said certificate herein provided for from the Auditor of Public Accounts, shall be guilty of a misdemeanor and subject to indictment in the Franklin circuit court and fined any sum not less than five hundred dollars nor more than two thousand dollars.

§ 5. Upon the payment of the license tax to the

Treasurer, through the Auditor of Public Accounts, as provided in this act, the Auditor of Public Accounts shall issue to such corporation, association, company, co-partnership or individual authority to continue in the business or occupation of compounding, rectifying, adulterating or blending distilled spirits known and designated as single stamp spirits, if such authority is desired for six months or until the date provided in this act when reports are to be made.

§ 6. Any compounder, rectifier, adulterater or blender liable for the taxes imposed by this act, or embraced by its provisions, who shall fail or refuse to make and deliver to the Auditor of Public Accounts a sworn report, containing all the facts required to be reported, and pay the license tax as required by this act, shall be deemed guilty of a misdemeanor and, upon conviction, shall be fined not less than fifty nor more than one hundred dollars for each day of such failure or refusal, to be recovered by indictment in the Franklin circuit court, and shall forfeit his right to engage in said business in this State.

Fine of \$50.00
to \$100.00 for
each day.

§ 7. Any corporation, association, company, co-partnership or individual who shall ship any compounded, rectified, blended or adulterated distilled spirits, known and designated as single stamp spirits, into this State for the purpose of labeling, branding, marking or stamping the same as Kentucky whisky, product or spirits, or which, before shipment into this State, shall have been, or may thereafter be, labeled, branded, marked or stamped as Kentucky whisky, product or spirits, shall be deemed compounders, rectifiers, blenders or adulteraters under the provisions of this act and shall pay the license tax imposed herein on compounders, rectifiers, blenders or adulterators of such spirits in this State,

Defining rec-
tifiers, com-
pounders and
blenders.

and shall make the report required herein to the Auditor of Public Accounts.

Any corporation, association, company, co-partnership or individual who shall violate this section of this act shall be deemed guilty of a misdemeanor and fined in any sum not less than five hundred nor more than one thousand dollars. Each shipment shall be deemed a separate offense. The Franklin circuit court shall have jurisdiction of all offenses committed under this act.

§ 8. All laws or parts of laws in conflict with this act are hereby repealed.

Approved March 28, 1906.

RESOLUTION.

No. 1. RESOLUTION for the benefit of the Custodian of Public Buildings.

Be it resolved by the General Assembly of the Commonwealth of Kentucky:

§ 1. That the Custodian of Public Buildings be, and he is hereby, authorized and empowered to employ such assistants as are necessary, at not exceeding four dollars per day, during the present session of the General Assembly, to keep fire in the Capitol furnace, and the back Capitol in good condition.

§ 2. The Auditor of Public Accounts is hereby authorized to draw his warrant in favor of said Custodian for said amount.

§ 3. There being no money on hand set apart to pay said expenses, an emergency is declared to exist.

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